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U.S. IMPORT DUTIES
AND
Digest of the Tariff Laws
IN FORCE
AUGUST 1, 1871
BY
Samuel C. Morgan.
—•—
SECOND EDITION

HARVARD UNIVERSITY

GRADUATE SCHOOL
OF BUSINESS
ADMINISTRATION

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U. S. IMPORT DUTIES,

UNDER

EXISTING LAWS AND DECISIONS,

AND

DIGEST OF THE TARIFF LAWS.

AUGUST 1, 1871.

WITH AN APPENDIX CONTAINING TABLES OF FOREIGN MONEYS, WEIGHTS AND MEASURES, REDUCED TO U. S. STANDARD, RATES OF TARE, RATES OF DRAWBACK, AND OTHER IMPORTANT REGULATIONS OF THE CUSTOMS;

COMPILED BY

SAMUEL T. ^{Thomas}MORGAN,

CUSTOM HOUSE BROKER,

BALTIMORE.

Second Edition.

BALTIMORE
TURNBULL BROTHERS,
1871.

DUPLICATE

EXCHANGED

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PRÉFACE

TO

THE FIRST EDITION.

In presenting this Manual to the public, the compiler deems it only necessary to remark that an experience in the business of Custom-House Broker for upwards of Twelve Years, justifies his recommending it as a reliable work ; and it may be readily inferred what amount of labor and research was required in its compilation, when it is considered that the provisions of the tariff laws, now in force, date back as far as the Act of August 30, 1842.

The Manual will be found to contain a Digest of the Tariff Laws from August 30, 1842, to date, thus covering the changes made at the last session of Congress, and a Schedule of the Rates of Duties, alphabetically arranged, and, in addition, numerous Extracts from Important Decisions of the Treasury Department and Explanatory Notes, with an Appendix of Tables of Foreign Moneys, Weights, and Measures, reduced to the United States standard, Rates of Tare, Rates of Drawback, and other important Regulations of the Customs, which cannot fail to prove of service, not only to the importer, but also to those dealing in imported articles and to the general business public.

See page 6 for the Plan of Compilation.

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PREFACE
TO
THE SECOND EDITION.

The First Edition of the Manual having met with such flattering success, the compiler has been encouraged to issue a Second Edition, printed in larger type, which he presents to the public with full assurance of its reliability and correctness.

In the foregoing preface to the first edition, sufficient has been said to explain the work.

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PLAN OF COMPILATION.

The Digest contains that portion of the laws, now in force, which prescribe the Duties on Imports. When words are to be inserted in an Act, by virtue of a subsequent Act, the words are properly inserted, with a foot-note to explain; see paragraphs Nos. 7, 403, 516, 551, &c.

The articles in the Schedule of Duties, commencing page 75, are alphabetically arranged under the *noun*, the qualifying word following; and each article bears reference to the paragraphs of the Digest prescribing the rate of duty, which paragraphs are consecutively numbered. Those articles marked "according to material" are classed under manufactures. Extracts from important Decisions of the Treasury Department are placed as foot-notes.

The term "Reg. of 1857" refers to the General Regulations of the Treasury Department issued 1857; "Rev. Reg." to the Revised Regulations issued 1869; and to the Decisions, *i. e.* "dec. of—," to those rendered by the Department from 1857 to August 1, 1871.

DIGEST
OF THE
TARIFF LAWS
TO
AUGUST 1, 1871.

ACT OF AUGUST 30, 1842.

(From U. S. Statutes at Large, vol. 5, p. 548.)

AN ACT to provide Revenue from Imports, and to change and modify existing Laws imposing Duties on Imports, and for other purposes.

* * * * *

(1.) **Sec. 20.** *And be it further enacted,* That there shall be levied, collected, and paid, on each and every non-enumerated article which bears a similitude, either in material, quality, texture, or the use to which it may be applied, to any enumerated article chargeable with duty, the same rate of duty which is levied and charged on the enumerated article which it most resembles in any of the particulars before mentioned; and if any non-enumerated article equally resembles two or more enumerated articles, on which different rates of duty are chargeable, there shall be levied, collected, and paid, on such non-enumerated article, the same rate of duty as is chargeable on the article which it resembles paying the highest duty; and on all articles manufactured from two or more materials, the duty shall be assessed at the highest rates at which any of its component parts may be chargeable. †

* * * * *

† See section 24, Act of March 2, 1861, and section 22, Act of June 30 1864,—Paragraphs Nos. 186 and 498.

ACT OF MARCH 2, 1861.

(From U. S. Statutes at Large, volume 12, page 178, &c.)

AN ACT to provide for the Payment of outstanding Treasury Notes, to authorize a Loan, to regulate and fix the Duties on Imports, and for other purposes.

* * * * *

Sec. 5. *And be it further enacted*, That from and after the first day of April, Anno Domini eighteen hundred and sixty-one, IN LIEU of the duties heretofore imposed by law on the articles hereinafter mentioned, and on such as may now be EXEMPT FROM DUTY there shall be levied, collected, and paid, on the goods, wares, and merchandise herein enumerated and provided for, imported from foreign countries, the following duties and rates of duties, that is to say :

* * * * *

Sec. 7. *And be it further enacted*, That from and after the day and year aforesaid there shall be levied, collected, and paid, on the importation of the articles hereinafter mentioned, the following duties, that is to say :

(2.) * * * On boiler plate iron, twenty dollars per ton ; on iron wire, drawn and finished, * * * over or finer than number twenty-five wire gauge, two dollars per one hundred pounds and in addition fifteen per centum ad valorem.
* * *

(3.) On mill, pit, and drag saws, * * * over nine inches wide, twenty cents per lineal foot. * * *

Sec. 9. *And be it further enacted*, That from and after the day and year aforesaid there shall be levied, collected, and paid, on the importation of the articles hereinafter mentioned, the following duties, that is to say :

(4.) On * * * oxide of zinc, dry or ground in oil, * * * one cent and a half per pound ; * * * nitrate of lead, chromate * * * of potash, three cents per pound ; * * * chromic acid and salts of iodine, * * * fifteen per centum ad valorem ; * * * umber, fifty cents per one hundred pounds ; * * * hempseed, and rapeseed oil, twenty cents per gallon ; * * * copperas, green vitriol, or sulphate of iron, twenty-five cents per one hundred pounds ; * * * tallow, one cent per pound. * * *

Sec. 10. *And be it further enacted,* That from and after the day and year aforesaid there shall be levied, collected, and paid, on the importation of the articles hereinafter mentioned, the following duties, that is to say :

(5.) * * * On mackerel, two dollars per barrel ; on herrings, pickled or salted, one dollar per barrel ; on pickled salmon, three dollars per barrel ; on all other fish pickled, in barrels, one dollar and fifty cents per barrel ; on all other foreign caught fish imported otherwise than in barrels or half-barrels, or whether fresh, smoked, or dried, salted or pickled, not otherwise provided for, fifty cents per one hundred pounds.

(6.) On beef and pork, one cent per pound ; on hams and bacon, two cents per pound ; on cheese, four cents per pound ; on wheat, twenty cents per bushel ; on butter, four cents per pound ; on lard, two cents per pound ; on rye and barley, fifteen cents per bushel ; on Indian corn or maize, ten cents per bushel ; on oats, ten cents per bushel.

* * * * *

Sec. 14. *And be it further enacted,* That from and after the day and year aforesaid, there shall be levied, collected, and paid, on the importation of the articles hereinafter mentioned, the following duties, that is to say :

(7.) On all manufactures of cotton, not bleached, colored, stained, painted, or printed, *and not exceeding one hundred threads to the square inch, counting the warp and filling, and exceeding in weight five ounces per square yard one cent per square yard* ; † on finer or lighter goods of like description, not exceeding one hundred and forty threads to the square inch, counting the warp and filling, two cents per square yard ; * * * on all goods embraced in the foregoing schedules, if bleached, there shall be levied, collected, and paid, an additional duty of one-half of one cent per square yard ; and if printed, painted, colored or stained, there shall be levied, collected, and paid, a duty of ten per centum *AD VALOREM* ‡ in addition to the rates of duty provided in the foregoing schedules :

* * * * *

(8.) On all brown or bleached linens, * * * drills, coatings, brown Hollands, blay linens, damasks, * * * being of the value of thirty cents and under per square yard.

† The words in italics not in force, merely inserted here to explain the balance of the paragraph.

‡ The words "ad valorem" inserted in this paragraph by virtue of section 6, Act. of August 5, 1861. (U. S. Statutes at Large, vol. 12, p. 294.)

twenty-five per centum ad valorem; valued above thirty cents per square yard, thirty per centum ad valorem.

* * * * *

Sec. 15. *And be it further enacted*, That from and after the day and year aforesaid there shall be levied, collected, and paid on the importation of the articles hereinafter mentioned, the following duties, that is to say:

(9.) On * * * vegetable substances not enumerated, used for cordage, ten dollars per ton.

* * * * *

Sec. 19. *And be it further enacted*, That from and after the day and year aforesaid there shall be levied, collected, and paid a duty of TEN PER CENTUM on the importation of the articles hereinafter mentioned and embraced in this section, that is to say:

(10.) Acids, nitric, yellow and white, * * * and all other acids of every description used for medicinal purposes or in the fine arts not otherwise provided for; * * * sal ammonia, muriate * * * of ammonia; * * * assafoetida;

(11.) * * * Beeswax; * * * brass in pigs or bars, or when old and fit only to be remanufactured; Brazil paste; bronze liquor; * * *

(12.) Chronometers, box or ship's, and parts thereof. * * * cornmeal;

(13.) Diamonds, glaziers', set or not set; Dutch and bronze metal in leaf; * * *

(14.) Flocks, waste or shoddy; fruit, green, ripe, or dried, not otherwise provided for; * * *

(15.) * * * Glass plates or disks, unwrought, for optical instruments; goldbeaters' skin; * * * gum substitute or burnt starch;

(16.) Hair of all kinds, cleaned, but unmanufactured, not otherwise provided for; * * * teeth manufactured; * * * iron liquor;

(17.) Lemon and lime juice; lime;

(18.) Manganese; * * * marrow and all other grease, and soap stocks and soap stuffs; mineral kermes; * * * music printed with lines, bound or unbound;

(19.) Oatmeal; * * * orange and lemon peel;

(20.) Paintings and statuary, not otherwise provided for; paving stones; * * * plaster of Paris, when ground; * * *

(21.) Rye flour; * * *

(22.) Saffron cake; * * * sheathing paper; * * * spunk; * * *

(23.) Teazels; * * *

(24.) Vegetables, not otherwise provided for; * * *

(25.) Yams.

Sec. 20. *And be it further enacted,* That from and after the day and year aforesaid there shall be levied, collected, and paid, a duty of TWENTY PER CENTUM on the importation of the articles hereinafter mentioned and embraced in this section, that is to say:

(26.) * * * Boards, planks, laths, scantling, staves, spars, hewn and sawed timber, and timber used in building wharves; brick, fire-brick, and roofing and paving tile, not otherwise provided for; * * * bronze powder; Burgundy pitch; burrstones, manufactured or bound up into millstones;

(27.) Calomel; * * * cowhage down; * * *

(28.) Dried pulp; * * *

(29.) Feather beds; * * * feldspar; * * * fire-wood; fish glue or isinglass; fish skins; * * * glue; * * *

(30.) Hair, curled, moss, seaweed, and all other vegetable substances used for beds or mattresses; * * * hatters' plush, composed of silk and cotton, but of which cotton is the component material of chief value;

(31.) Lampblack; leather, tanned; * * * leather, upper, of all kinds, except tanned calfskin, which shall pay twenty-five per centum ad valorem;

(32.) * * * Malt; mats of cocoa-nut; matting, China, and other floor matting, and mats made of flags, jute, or grass; mercurial preparations, not otherwise provided for; * * * and all * * * drugs and medicines in a crude state, not otherwise provided for; metals unmanufactured, not otherwise provided for; mineral and bituminous substances in a crude state, not otherwise provided for; musical instruments of all kinds, and strings for musical instruments of whip gut, catgut, and all other strings of the same material; * * *

(33.) Needles of all kinds for sewing, darning and knitting;

(34.) * * * Gills, * * * expressed, not otherwise

provided for; osier or willow, prepared for basket-makers' use;

(35.) * * * Pitch; plaster of Paris, calcined;

(36.) Quills;

(37.) Ratans and reeds, manufactured or partially manufactured; red precipitate; Roman cement; rosin;

(38.) * * * Hyposulphate of soda, and all carbonates of soda, by whatever name designated, not otherwise provided for; * * * salts and preparations of salts not otherwise provided for; * * * skins, tanned and dressed, of all kinds; * * * stereotype plates; * * *

(39.) Tar; thread laces and insertings; type metal; types, new;

(40.) * * * Vandyke brown; * * *

(41.) Whalebone, the produce of foreign fisheries; white vitriol or sulphate of zinc; wood unmanufactured, not otherwise provided for; * * *

Sec. 21. *And be it further enacted,* That from and after the day and year aforesaid, there shall be levied, collected, and paid.

(42.) * * * On diamonds, cameos, mosaics, gems, pearls, rubies, and other precious stones, * * * when set in gold, silver, or other metal, or on imitations thereof, and all other jewelry, twenty-five per centum ad valorem; on hair cloth * * * not otherwise provided for, twenty-five per centum ad valorem.

Sec. 22. *And be it further enacted,* That from and after the day and year aforesaid, there shall be levied, collected, and paid, a duty of THIRTY PER CENTUM on the importation of the articles hereinafter mentioned and embraced in this section, that is to say:

(43.) Alabaster and spar ornaments;

(44.) * * * Fish preserved in oil;

(45.) Argentine, alabatta, or German silver, * * * unmanufactured;

(46.) Articles embroidered with gold, silver, or other metal;

(47.) Articles worn by men, women, or children, of whatever material composed, made up, or made wholly or in part by hand, not otherwise provided for;

(48.) Asses' skins;

(49.) Balsams, * * * used * * * for medicinal purposes ;

(50.) Baskets, and all other articles composed of grass, ozier, palm leaf, straw, whalebone, or willow, not otherwise provided for ; * * *

(51.) Benzoates ; Bologna sausages ;

(52.) Bracelets, braids, chains, curls, or ringlets, composed of hair, or of which hair is a component material ;

(53.) Braces, suspenders, webbing, or other fabrics, composed wholly or in part of India rubber, not otherwise provided for ;

(54.) Brooms * * * of all kinds ;

(55.) Buttons and button moulds of all kinds ;

(56.) Canes and sticks for walking, finished or unfinished ;

(57.) Capers, pickles, and sauces of all kinds, not otherwise provided for ;

(58.) Caps, hats, muffs, and tippetts of fur, and all other manufactures of fur, or of which fur shall be a component material ;

(59.) Caps, gloves, leggins, mits, socks, stockings, wove shirts and drawers, and all similar articles made on frames, of whatever material composed, worn by men, women, or children, and not otherwise provided for ;

(60.) Card-cases, pocket-books, shell boxes, souvenirs, and all similar articles, of whatever material composed ;

(61.) Carriages and parts of carriages ;

(62.) Clocks and parts of clocks ;

(63.) Clothing, ready-made, and wearing apparel of every description, of whatever material composed, except wool, made up or manufactured wholly or in part by the tailor, seamstress, or manufacturer ;

(64.) Coach and harness furniture of all kinds, saddlery, coach and harness hardware, silver plated, brass, brass-plated, or covered, common tinned, burnished or japanned, not otherwise provided for ;

(65.) Combs of all kinds ; * * *

(66.) Composition tops for tables, or other articles of furniture ;

(67.) Comfits, sweetmeats, or fruits preserved in sugar, brandy, or molasses, not otherwise provided for ;

(68.) Coral, cut or manufactured ;

- (69.) Cotton cords, gimps, and galloons; * * *
- (70.) Court plaster;
- (71.) Crayons of all kinds;
- (72.) Cutlery of all kinds;
- (73.) Dolls * * * of all kinds;
- (74.) Encaustic tiles;
- (75.) Epaulets, galloons, laces, knots, stars, tassels, tresses, and wings of gold, silver, or other metal;
- (76.) Fans and fire screens of every description, of whatever material composed; * * *
- (77.) Frames and sticks for umbrellas, parasols, and sunshades, finished or unfinished;
- (78.) Furniture, cabinet and household;
- (79.) Hair pencils;
- (80.) Hat bodies of cotton; * * *
- (81.) Ink and ink powder;
- (82.) Japanned, patent, or enamelled leather or skins of all kinds;
- (83.) Japanned ware of all kinds not otherwise provided for;
- (83½.) * * * Manufactures of jet, and imitations thereof;
* * *
- (84.) Macaroni, vermicelli, gelatine, * * * and all similar preparations; * * *
- (85.) Manufactures of bone, shell, horn, ivory or vegetable ivory;
- (86.) Manufactures, articles, vessels, and wares not otherwise provided for, of brass, * * * iron, lead, pewter, * * * tin or other metal, or of which either of these metals or any other metal shall be the component material of chief value;
- (87.) Manufactures, not otherwise provided for, composed of mixed materials, in part of cotton, silk, * * * worsted, or flax;
- (88.) Manufactures of cotton, linen, silk, * * * or worsted, if embroidered or tamboured, in the loom or otherwise, by machinery or with the needle, or other process, not otherwise provided for;
- (89.) Manufactures of cedar wood, granadilla, ebony, mahogany, rosewood, and satin wood; * * *

- (90.) Manufactures and articles of leather, or of which leather shall be a component part, not otherwise provided for ;
- (91.) Manufactures of paper, or of which paper is a component material, not otherwise provided for ;
- (92.) Manufactures, articles and wares, of papier mache ;
* * *
- (93.) Manufactures of wood, or of which wood is the chief component part, not otherwise provided for ;
- (94.) Medicinal preparations, not otherwise provided for ;
* * *
- (95.) Mineral waters ;
- (96.) Muskets, rifles, and other firearms ; * * *
- (97.) Olives ;
- (98.) Paper boxes, and all other fancy boxes ;
- (99.) Paper envelopes ;
- (100.) Paper hangings, and paper for screens or fire-boards ; paper ; antiquarian, demy, drawing, elephant, foolscap, imperial letter, and all other paper not otherwise provided for ; * * *
- (101.) Parchment ;
- (102.) Plated and gilt ware of all kinds ; * * *
- (103.) Prepared vegetables, meats, fish, poultry, and game, sealed or unsealed, in cans or otherwise ; * * *
- (104.) Salmon, preserved ;
- (105.) Scagliola tops, for tables or other articles of furniture ;
- (106.) Sealing wax ;
- (107.) Side arms of every description ;
- (108.) Silver plated metal, in sheets or other form ; * *
- (109.) Roofing slates ; * * *
- (110.) Twines, * * * of whatever material composed, not otherwise provided for ; * * *
- (111.) Vellum ; velvet, when printed or painted ; wafers ; water colors ;
- (112.) Webbing, composed of * * * cotton, flax, or any other materials ;

Sec. 23. *And be it further enacted,* That from and after the day and year aforesaid, the importation of the articles hereinafter mentioned and embraced in this section shall be EXEMPT FROM DUTY, that is to say :

(113.) * * * All acids of every description used for chemical and manufacturing purposes, not otherwise provided for; alcornoque;

(114.) All books, maps, charts, mathematical, nautical instruments, philosophical apparatus, and all other articles whatever, imported for the use of the United States; all * * books, maps, and charts, statues, * * * busts * * * of marble, bronze, alabaster, or plaster of Paris; * * * specimens of sculpture, cabinets of coins, medals, regalia, gems, and all collections of antiquities: *Provided*, The same be specially imported, in good faith, for the use of any society incorporated or established for philosophical, literary or religious purposes, or for the encouragement of the fine arts, or for the use or by the order of any college, academy, school, or seminary of learning in the United States;

(115.) Ambergris; annatto, roncou or Orleans. * * *

(116.) Articles in a crude state used in dyeing or tanning, not otherwise provided for. * * *

(117.) Barilla. * * *

(118.) Bells, old, and bell metal;

(119.) * * * Flowers, plants, * * * used exclusively in dyeing or in composing dyes; but no article shall be classed as such that has undergone any manufacture; * * *

(120.) Bismuth; * * *

(121.) Bolting cloths;

(122.) Bones, burnt, and bone-dust;

(123.) Books, maps and charts, imported by authority of the Joint Library Committee of Congress for the use of the library of Congress: *Provided*, That if, in any case, a contract shall have been made with any bookseller, importer, or other person aforesaid, [and such person] shall have paid the duty or included the duty in said contract, in such case the duty shall [not] be remitted; * * *

(124.) Brazil wood, braziletto, and all other dyewoods, in sticks;

(125.) Breccia, in blocks or slabs; * * * brime;

(126.) Bullion, gold and silver;

(127.) Burrstones, wrought or unwrought, but unmanufactured, and not bound up into millstones;

(128.) Cabinets of coins, medals, and all other collection of antiquities;

(129.) Cadmium; calamine; * * *

- (130.) Cochineal; * * *
- (131.) Coins, gold, silver; * * *
- (132.) Copper, when imported for the United States mint;
- (133.) * * * Divi-divi; * * *
- (134.) Felt, adhesive, for sheathing vessels;
- (135.) Fish, fresh caught, for daily consumption; * * *
- (136.) Goods, wares, and merchandise, the growth, production or manufacture of the United States, exported to a foreign country, and brought back to the United States in the same condition as when exported, upon which no drawback or bounty has been allowed: *Provided*, That all regulations to ascertain the identity thereof, prescribed by existing laws, or which may be prescribed by the Secretary of the Treasury, shall be complied with; * * *
- (137.) Hair of all kinds, uncleaned and unmanufactured, and all long horse hair, used for weaving, cleaned or uncleaned, drawn or undrawn; * * *
- (138.) Indigo; ice; irridium; irris, orris-root; * * *
- (139.) Junk, old, and oakum;
- (140.) Kelp; * * *
- (141.) Lac spirits; lac sulphur; * * *
- (142.) Madder, ground or prepared, and madder root;
- (143.) Manuscripts; marine coral, unmanufactured;
- (144.) Medals of gold, silver; * * *
- (145.) Models of inventions, and other improvements in the arts: *Provided*, That no article or articles shall be deemed a model or improvement which can be fitted for use;
- (146.) Munjeet, or India madder; * * *
- (147.) Nutgalls;
- (148.) Nux vomica;
- (149.) Oils, spermaceti, whale, and other fish, of American fisheries, and all other articles the produce of such fisheries;
* * *
- (150.) Ores of gold and silver;† * * *
- (151.) Palm leaf, unmanufactured;
- (152.) Pearl, mother of;
- (153.) Personal and household effects, not merchandise, of citizens of the United States dying abroad; * * *

† The words "Ores of gold and silver," inserted here by virtue of Section 19 of the Act of July 14, 1862.—U. S. Statutes at large, vol. 12, p. 559.

- (154.) Plaster of Paris, or sulphate of lime, unground ;
- (155.) Platina, unmanufactured ; platina vases or retorts ;
- (156.) Polishing stones ; pumice and pumice stones ; * * *
- (157.) Ratans and reeds, unmanufactured ;
- (158.) Rottenstone ; * * *
- (159.) Shingle bolts and stave bolts ;
- (160.) Silk, raw, or as reeled from the cocoon, not being doubled, twisted, or advanced in manufacture any way, and silk cocoons and silk waste ; * * *
- (161.) Substances expressly used for manure ; * * *
- (162.) Tumeric ; types, old, and fit only to be remanufactured ;
- (163.) Wearing apparel in actual use, and other personal effects, (not merchandise), professional books, implements, instruments, and tools of trade, occupation or employment of persons arriving in the United States: *Provided*, That this exemption shall not be construed to include machinery, or other articles imported for use in manufacturing establishment, or for sale ;
- (164.) Weld ; woad or pastel ;
- (165.) Woods, namely: cedar, lignum vitæ, lance wood, ebony, box, granadilla, mahogany, rosewood, satinwood, and all cabinet woods, unmanufactured ; * * *
- (166.) **Sec. 24.** *And be it further enacted*, That from and after the day and year aforesaid there shall be levied, collected, and paid, on the importation of all raw or unmanufactured articles, not herein enumerated or provided for, a duty of ten per centum ad valorem ; and on all articles manufactured in whole or in part, not herein enumerated or provided for, a duty of twenty per centum ad valorem.† *See sec. 20, Act of August 30, 1842, and section 22, Act of June 30, 1864, paragraphs Nos. 1 and 498.*

* * * * *

† "All articles entitled to entry free of duty are described or specified. All articles not named are liable to duty under this section, unless they can be assimilated, under the provisions of the 20th section of Act of August 30, 1842, (paragraph No. 1) to some enumerated article liable to duty. The said 20th section merely determines the rate at which duties shall be levied on enumerated articles, which are all dutiable by law, and does not authorize the transfer of any article from the unenumerated to the free list."—(Decision of December 15, 1858.)

(167.) **Sec. 27.** *And be it further enacted,* That railroad iron, partially or wholly worn, may be imported into the United States without payment of duty, under bond to be withdrawn and exported after the said railroad iron shall have been repaired or remanufactured; and the Secretary of the Treasury is hereby authorized and directed to prescribe such rules and regulations as may be necessary to protect the revenue against fraud, and secure the identity, character and weight of all such importations, when again withdrawn and exported, restricting and limiting the export and withdrawal to the same port of entry where imported, and also limiting all bonds to a period of time not more than six months from the date of the importation.

* * * * *

(168.) **Sec. 32.** *And be it further enacted,* That when merchandise of the same material or description, but of different values, are invoiced at an average price, and not otherwise provided for, the duty shall be assessed upon the whole invoice at the rate the highest valued goods in such invoices are subject to under this act. The words value and valued, used in this act, shall be construed and understood as meaning the true market value of the goods, wares, and merchandise in the principal markets of the country from whence exported at the date of exportation.

ACT OF AUGUST 5, 1861.

(From U. S. Statutes at Large, vol. 12, p. 292, &c.)

AN ACT to provide increased Revenue from Imports, to pay interest on the Public Debt, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That from and after the date of the passage of this Act, in LIEU of the duties heretofore imposed by law on the articles hereinafter mentioned, and on such as may now be EXEMPT FROM DUTY there shall be levied, collected, and paid, on the goods, wares, and merchandise herein enumerated and provided for, imported from foreign countries, the following duties and rates of duty, that is to say:

(169.) * * * On dates, two cents per pound; on figs, five cents per pound; * * * on nuts of all kinds, not otherwise provided for, two cents per pound; * * * on raisins, five cents per pound; * * * on soda ash, one-half cent per pound; on bicarbonate soda, one cent per pound; on sal soda, one-half cent per pound; on caustic soda, one cent per pound; on chlorate of lime, thirty cents per one hundred pounds; on saltpetre * * * partially refined, two cents per pound; * * * resinous substances used for the same or similar purposes as gum copal, ten cents per pound.

Sec. 2. *And be it further enacted,* That, from and after the day and year aforesaid, there shall be levied, collected, and paid, on the importation of the articles hereinafter mentioned, the following duties, that is to say:

(170.) * * * on rags, of whatever material, ten per centum ad valorem; * * * on sole and bend leather, thirty per centum ad valorem; * * * on India-rubber shoes and boots, thirty per centum ad valorem; * * * and on silk twist, twist composed of mohair and silk * * * forty per centum ad valorem.

* * * * *

ACT OF JULY 14, 1862.

(From U. S. Statutes at Large, vol. 12, p. 543, &c.)

AN ACT increasing, temporarily, the duties on imports, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That from and after the first day of August, Anno Domini, eighteen hundred and sixty-two, IN LIEU of the duties heretofore imposed by law on the articles hereinafter mentioned, there shall be levied, collected, and paid, on the goods, wares and merchandise herein enumerated and provided for, imported from foreign countries, the following duties and rates of duty, that is to say:

* * * * *

Sec. 3. *And be it further enacted,* That from and after the day and year aforesaid, IN ADDITION to the duties heretofore imposed by law on the articles hereinafter mentioned, and included in this section, there shall be levied, collected, and paid, on the goods, wares, and merchandise, herein enumerated and provided for, imported from foreign countries, the following duties and rates of duty, that is to say :

(171.) * * * On boiler or other plate iron, five dollars per ton ;

On iron wire, drawn and finished, * * * over or finer than number twenty-five, wire gauge, two dollars per one hundred pounds: *Provided,* That wire covered with cotton, silk, or other material, shall pay five cents per pound in addition to the foregoing rates ; * * *

Sec. 4. *And be it further enacted,* That from and after the day and year aforesaid, IN ADDITION to the duties heretofore imposed by law on the articles hereinafter mentioned, and included in this section, there shall be levied, collected, and paid, on the goods, wares, and merchandise herein enumerated and provided for, imported from foreign countries, the following duties and rates of duty, that is to say :

* * * * *

(172.) On brass, in bars or pigs, and old brass, fit only to be remanufactured, five per centum ad valorem.

Sec. 5. *And be it further enacted,* That from and after the day and year aforesaid, IN LIEU of the duties heretofore imposed by law on the articles hereinafter mentioned, and on such as may now be EXEMPT FROM DUTY, there shall be levied, collected, and paid, on the goods, wares, and merchandise enumerated and provided for in this section, imported from foreign countries, the following duties and rates of duty, that is to say :

(173.) Acid, boracic, five cents per pound ; citric, ten cents per pound ; * * * sulphuric, one cent per pound ; tartaric, twenty cents per pound ; * * *

(174.) Alum, patent alum, alum substitute, sulphate of alumina, and aluminous cake, sixty cents per one hundred pounds ;

(175.) * * * Cream tartar, ten cents per pound ; * * *

(176.) Balsam copaiva, twenty cents per pound ; Peruvian, fifty cents per pound ; tolu, thirty cents per pound ; * * *

(177.) Barytes and sulphate of barytes, five mills per pound ;

(178.) Burning fluid, fifty cents per gallon ; * * *

(179.) Borax, crude, or tincal, five cents per pound ; refined, ten cents per pound ;

(180.) Borate of lime, five cents per pound ; * * *

(181.) Camphor, crude, thirty cents per pound ; refined, forty cents per pound ; * * *

(182.) Cubebs, ten cents per pound ; * * *

(183.) Emery, * * * manufactured, ground, or pulverized, one cent per pound ;

(184.) Ergot, twenty cents per pound ;

(185.) Epsom salts, one cent per pound ; glauber salts, five mills per pound ; Rochelle salts, fifteen cents per pound ;

(186.) Fruit ethers, essences or oils of apple, pear, peach, apricot, strawberry, and raspberry, made of fusil oil or of fruit, or imitations thereof, two dollars and fifty cents per pound ;

(187.) * * * Wood lake, * * * Venetian red, vermillion, * * * chrome yellow, rose pink, * * * Dutch pink, and paints and painters' colors, (except white and red lead and oxide of zinc,) dry or ground in oil, and moist water colors, used in the manufacture of paper-hangings and colored papers and cards, not otherwise provided for, twenty-five per centum ad valorem ; * * *

(188.) On gold leaf, one dollar and fifty cents per package of five hundred leaves ; on silver leaf, seventy-five cents per package of five hundred leaves ; * * *

(189.) * * * *copal*, *kowrie*, *damar*,† and all gums used for like purposes, ten cents per pound ; * * *

(190.) Iodine, * * * resublimed, seventy-five cents per pound ;

(191.) * * * Licorice * * * juice, five cents per pound ; * * *

(192.) Magnesia, carbonate, six cents per pound ; calcined, twelve cents per pound ; * * *

(193.) Ochres and ochrey earths, not otherwise provided

†That portion in *italic* not in effect, merely inserted here to explain the balance of the paragraph.

for, when dry, fifty cents per one hundred pounds; when ground in oil, one dollar and fifty cents per one hundred pounds;

(194.) Oils, fixed or expressed, * * * almonds, ten cents per pound; bay or laurel, twenty cents per pound; * * mace, fifty cents per pound; olive, not salad, twenty-five cents per gallon; * * * mustard, not salad, twenty-five cents per gallon; * * *

(195.) Oils, essential or essence, anise, fifty cents per pound; almonds, one dollar and fifty cents per pound; amber, crude, ten cents per pound; rectified, twenty cents per pound; bay leaves, seventeen dollars and fifty cents per pound; bergamot, one dollar per pound; cajeput, twenty-five cents per pound; caraway, fifty cents per pound; cassia, one dollar per pound; cinnamon, two dollars per pound; * * * citronella, fifty cents per pound; * * * cubebs, one dollar per pound; fennel, fifty cents per pound; juniper, twenty-five cents per pound; lemons, fifty cents per pound; orange, fifty cents per pound; origanum, or red thyme, twenty-five cents per pound; roses, or otto, one dollar and fifty cents per ounce; thyme, white, thirty cents per pound; valerian, one dollar and fifty cents per pound; all other essential oils, not otherwise provided for, fifty per centum ad valorem; * * *

(196.) Paraffine, ten cents per pound;

(197.) Paris white, * * * when ground in oil, one dollar and fifty cents per one hundred pounds; * * *

(198.) Potash, bichromate, three cents per pound; hydriodate, iodate, iodide, and acetate, seventy-five cents per pound; prussiate, yellow, five cents per pound; prussiate, red, ten cents per pound; chlorate, six cents per pound; * * *

(199.) Putty, one dollar and fifty cents per one hundred pounds;

(200.) Quinine, sulphate of, and other salts of quinine, forty-five per centum ad valorem; * * *

(201.) Rum essence or oil, and bay rum essence or oil, two dollars per ounce;

(202.) Saltpetre, or nitrate of potash, * * * refined, three cents per pound;

(203.) Seeds, anise, five cents per pound; star anise, ten cents per pound; canary, one dollar per bushel of sixty pounds; * * * mustard, brown, three cents per pound; white, three cents per pound; * * *

(204.) Tartar emetic, fifteen cents per pound;

(205.) Varnish, valued at one dollar and fifty cents or less per gallon, fifty cents per gallon, and twenty per centum ad valorem; valued at above one dollar and fifty cents per gallon, fifty cents per gallon, and twenty-five per centum ad valorem;

(206.) Vanilla beans, three dollars per pound; * * *

(207.) Benzoic, * * * acid, * * * and sumac, ten per centum ad valorem;

(208.) Arsenic in all forms, ammonia, and sulphate and carbonate of ammonia; * * * and all * * * medicinal barks, flowers, plants, roots, and seeds, not otherwise provided for; * * * and all * * * gum resins not otherwise provided for; * * * sarsaparilla; * * * tonqua beans and sponges, twenty per centum ad valorem;

(209.) * * * Glycerine, thirty per centum ad valorem;

(210.) On all pills, powders, tinctures, troches or lozenges, syrups, cordials, bitters, anodynes, tonics, plasters, liniments, salves, ointments, pastes, drops, waters, essences, spirits, oils, or other medicinal preparations or compositions, recommended to the public as proprietary medicines, or prepared according to some private formula or secret art as remedies or specifics for any disease or diseases or affections whatever affecting the human or animal body, fifty per centum ad valorem;

(211.) On all essences, extracts, toilet waters, cosmetics, hair oils, pomades, hair dressings, hair restoratives, hair dyes, tooth washes, dentrifices, tooth pastes, aromatic cachous, or other perfumeries or cosmetics, by whatsoever name or names known, used or applied as perfumes or applications to the hair, mouth, or skin, fifty per centum ad valorem;

Sec. 6. *And be it further enacted,* That from and after the day and year aforesaid, IN ADDITION to the duties heretofore imposed by law on the articles hereinafter mentioned, and on such as may now be EXEMPT FROM DUTY there shall be levied, collected, and paid on the goods, wares, and merchandise enumerated and provided for in this section, imported from foreign countries, a duty of TEN PER CENTUM AD VALOREM, that is to say:

* * * * *

(212.) Assafoetida;

(213.) Beeswax;

(214.) Blacking of all descriptions * * *

(215.) Calomel;

- (216.) Catsup ;
- (217.) Civet, oil of ;
- (218.) Cobalt ores ; * * *
- (219.) Extract of madder ; extract and decoctions of log-wood, and other dyewoods ;
- (220.) Flints ; * * *
- (221.) Flocks, waste or shoddy ; * * *
- (222.) Garancine ; * * *
- (223.) Isinglass or fish glue ;
- (224.) Japanned ware of all kinds, not otherwise provided for ; * *
- (225.) Mats of cocoa-nut ;
- (226.) Matting, China, and other floor-matting, and mats made of flags, jute, or grass ; * * *
- (227.) Medicinal preparations not otherwise provided for ;
- (228.) Music, printed with lines, bound or unbound ;
- (229.) Musical instruments of all kinds, and strings for musical instruments of whipgut or catgut, and all other strings of the same material ;
- (230.) * * * Osier or willow, prepared for basket makers' use ;
- (231.) Philosophical apparatus and instruments ;
- (232.) Plaster of Paris, when ground ;
- (233.) Quills ; * * *
- (234.) Staves for pipes, hogsheads, or other casks ;
- (235.) Teeth manufactured ;
- (236.) Thread lace and insertings ; * * *

Sec. 7. *And be it further enacted,* That IN ADDITION to the duties heretofore imposed by law on the articles hereinafter mentioned and provided for in this section, there shall be levied, collected and paid, on the goods, wares, and merchandise herein enumerated, imported from foreign countries, the following duties and rates of duty, that is to say :

* * * * *

- (237.) On copperas, green vitriol, or sulphate of iron, one-fourth cent per pound ;
- (238.) On * * * hemp-seed, and rape-seed oil, three cents per gallon ;

(239.) On saleratus and bicarbonate of soda, one-half cent per pound;

(240.) On caustic soda, one-half cent per pound; * * *

(241.) On oxide of zinc, dry or ground in oil, twenty-five cents per one hundred pounds;

Sec. 8. *And be it further enacted,* That from and after the day and year aforesaid, IN LIEU of the duties heretofore imposed by law on the articles hereinafter mention[ed,] and on such as may now be EXEMPT FROM DUTY there shall be levied, collected, and paid on the goods, wares, and merchandise enumerated and provided for in this section imported from foreign countries, the following duties and rates of duty, that is to say:

* * * * *

(242.) On barley, pearl or hulled, one cent per pound;

(243.) On bonnets, hats, and hoods, for men, women, and children, composed of straw, chip, grass, palm leaf, willow, or any other vegetable substance, or of * * * whale bone, or other material, not otherwise provided for, forty per centum ad valorem;

(244.) On braids, plaits, flats, laces, trimmings, spartere, tissues, willow sheets and squares, used for making or ornamenting hats, bonnets and hoods, composed of straw, chip, grass, palm-leaf, willow, or any other vegetable substance, or of hair, whalebone, or other material, not otherwise provided for, thirty per centum ad valorem; * * *

(245.) On candles and tapers, stearine and adamantine, five cents per pound; or spermaceti, paraffine, and wax candles and tapers, pure or mixed, eight cents per pound; on all other candles and tapers, two and one-half cents per pound; * * *

(246.) On acorn coffee and dandelion root, raw or prepared, and all other articles used or intended to be used as coffee, or a substitute for coffee, and not otherwise provided for, three cents per pound;

(247.) On coloring for brandy, fifty per centum ad valorem; * * *

(248.) On feathers and downs for beds or bedding, of all descriptions, thirty per centum ad valorem; * * *

(249.) On fruit, shade, lawn, and ornamental trees, shrubs, plants, and bulbous roots and flower seeds, not otherwise provided for, thirty per centum ad valorem; * * *

(250.) On garden seeds, and all other seeds for agricultural and horticultural purposes, not otherwise provided for, thirty per centum ad valorem ;

(251.) On hides, raw, and skins of all kinds, whether dried, salted, or pickled, ten per centum ad valorem ; * * *

(252.) On hops, five cents per pound ;

(253.) On human hair, raw, uncleaned, and not drawn, twenty per centum ad valorem ; when cleaned or drawn, but not manufactured, thirty per centum ad valorem ; when manufactured, forty per centum ad valorem ; * * *

(254.) On all manufactures of marble, * * * fifty per centum ad valorem ;

(255.) On manufactures of bladders, thirty per centum ad valorem ;

(256.) On manufactures of India-rubber and silk, or of India-rubber and silk and other materials, fifty per centum ad valorem ;

(257.) On mustard, ground, in bulk, twelve cents per pound ; when enclosed in glass or tin, sixteen cents per pound ;

(258.) On plates engraved, of steel, * * * wood, or any other material, twenty-five per centum ad valorem ;

(259.) On plumbago or black lead, ten dollars per ton ;

(260.) On potatoes, twenty-five cents per bushel ;

(261.) On * * * fulminates, fulminating powders, and all articles used for like purposes, not otherwise provided for, thirty per centum ad valorem ; * * *

(262.) On lead pencils, one dollar per gross ; * * *

(263.) On sago and sago flour, one cent and a half per pound ; * * *

(263½) On *sheathing copper*, and sheathing metal or yellow metal not wholly of copper nor wholly or in part of iron, ungalvanized, in sheets forty-eight inches long and fourteen inches wide, and weighing from fourteen to thirty-four ounces per square foot, three cents per pound ; (see paragraph 539.)

(264.) On tin in pigs, bars, or blocks, fifteen per centum ad valorem ;

(265.) On tin in plates or sheets, terne, and tagger tin, twenty-five per centum ad valorem ; on oxide, muriatic, and salts of tin and tin foil, thirty per centum ad valorem ;

Sec. 9. *And be it further enacted,* That IN ADDITION to the duties heretofore imposed by law on the articles hereinafter mentioned and included in this section, there shall be levied, collected, and paid, on the goods, wares, and merchandise herein enumerated and provided for, imported from foreign countries, the following duties and rates of duty, that is to say :

* * * * * *

(266.) On coir floor matting * * * five per centum ad valorem ;

Sec. 10. *And be it further enacted,* That from and after the day and year aforesaid, IN ADDITION to the duties heretofore imposed by law on the articles hereinafter mentioned and provided for in this section there shall be levied, collected, and paid, on the goods, wares and merchandise herein enumerated, imported from foreign countries, the following duties and rates of duty, that is to say :

(267.) On all manufactures of cotton, bleached or unbleached, and not colored, stained, painted, or printed, *and not exceeding one hundred threads to the square inch, counting the warp and filling, and exceeding in weight five ounces per square yard, one-fourth of one cent per square yard;*† on finer or lighter goods of like description, not exceeding one hundred and forty threads to the square inch, counting the warp and filling, one-half cent per square yard ; * * * on all goods embraced in the foregoing schedules, (except jeans, denimes, drillings, bedtickings, gingham, plaids, cottonades, pantaloons, stuffs, and goods of like description, not exceeding in value the sum of sixteen cents per square yard,) if printed, painted, colored, or stained, they shall be considered to have been bleached goods, and there shall be levied, collected, and paid a duty of one cent per square yard, in addition to the rates of duty provided for bleached goods.

* * * * * *

(268.) On all brown or bleached linens, * * * drills, coatings, brown hollands, blay linens, damasks, * * * five per centum ad valorem ; * * *

† That portion in italic not in effect, merely inserted here to explain the balance of the paragraph.

Sec. 11. *And be it further enacted,* That from and after the day and year aforesaid, IN ADDITION to the duties heretofore imposed by law on the articles hereinafter mentioned and provided for in this section, there shall be levied, collected, and paid, on the goods, wares, and merchandise herein enumerated, imported from foreign countries, the following duties and rates of duty, that is to say:

(269.) On * * * vegetable substances not enumerated,
* * * five dollars per ton; * * *

Sec. 12. *And be it further enacted,* That from and after the day and year aforesaid, IN LIEU of the duties heretofore imposed by law on the articles hereinafter mentioned, and on such as may now be EXEMPT FROM DUTY, there shall be levied, collected, and paid, on the goods, wares, and merchandise enumerated and provided for in this section, imported from foreign countries, the following duties and rates of duty, that is to say:

(270.) On * * * stoneware above the capacity of ten gallons, twenty per centum ad valorem. * * *

Sec. 13. *And be it further enacted,* That from and after the day and year aforesaid, IN ADDITION to the duties heretofore imposed by law on the articles hereinafter mentioned, there shall be levied, collected, and paid, on the goods, wares, and merchandise enumerated and provided for in this section, imported from foreign countries, a duty of FIVE PER CENTUM AD VALOREM, that is to say:

(271.) Argentine, alabatta, or German silver, * * * un-manufactured;

(272.) Articles embroidered with gold, silver, or other metal;

(273.) Articles worn by men, women, or children, of whatever material composed, made up, or made wholly or in part by hand, not otherwise provided for;

(274.) Britannia ware;

(275.) Baskets, and all other articles composed of grass, ozier, palm-leaf, straw, whalebone or willow, not otherwise provided for;

(276.) Bracelets, braids, chains, curls, or ringlets composed of hair, or of which hair is a component material;

(277.) Braces, suspenders, webbing, or other fabrics composed wholly or in part of India-rubber, not otherwise provided for;

- (278.) Brooms * * * of all kinds ;
- (279.) Canes and sticks for walking, finished or unfinished ;
- (280.) Capers, pickles, and sauces of all kinds, not otherwise provided for ;
- (281.) Caps, hats, muffs, and tippetts of fur, and all other manufactures of fur, or of which fur shall be a component material ;
- (282.) Caps, gloves, leggins, mits, socks, stockings, wove shirts and drawers, and all similar articles made on frames, of whatever material composed, worn by men, women, and children, and not otherwise provided for ;
- (283.) Card cases, pocket books, shell boxes, souvenirs, and all similar articles, of whatever material composed ;
- (284.) Carriages and parts of carriages ;
- (285.) Clocks and parts of clocks ;
- (286.) Clothing, ready made, and wearing apparel of whatever description, of whatever material composed, except wool, made up or manufactured wholly or in part by the tailor, seamstress or manufacturer ;
- (287.) Coach and harness furniture of all kinds, saddlery, coach and harness hardware, silver plated, brass plated, or covered, common tinned, burnished, or japanned, not otherwise provided for ;
- (288.) Combs of all kinds ;
- (289.) Compositions of glass or paste, when set ;
- (290.) Composition tops for tables, or other articles of furniture ;
- (291.) Comfits, sweetmeats, or fruits preserved in sugar, brandy, or molasses, not otherwise provided for ;
- (292.) Cotton cords, gimps and galloons ; * * *
- (293.) Court plaster ;
- (294.) Cutlery of all kinds ;
- (295.) Dolls * * * all kinds ;
- (296.) Encaustic tiles ;
- (297.) Epaulets, galloons, laces, knots, stars, tassels, tresses, and wings of gold, silver, or other metal ;
- (298.) Fans and fire screens of every description, of whatever material composed ;
- (299.) Frames and sticks for umbrellas, parasols, and sunshades, finished or unfinished ;
- (300.) Furniture, cabinet and household ; * * *

- (301.) Hair pencils ;
- (302.) Hat bodies of cotton ; * * *
- (303.) Hair cloth * * * not otherwise provided for ;
- (304.) Ink, printers' ink, and ink powder ;
- (305.) Japanned, patent or enamelled leather, or skins of all kinds ;
- (306.) * * * Manufactures of jet, and imitations thereof ;
- (307.) Leather, tanned, of all descriptions ;
- (308.) Maccaroni, vermicelli, gelatine, * * * and all similar preparations ;
- (309.) Manufactures of bone, shell, horn, ivory or vegetable ivory ;
- (310.) Manufactures of paper, or of which paper is a component material, not otherwise provided for ; * * *
- (311.) Manufactures, articles, vessels, and wares, not otherwise provided for, of * * * brass, iron, * * * lead, pewter, tin, or other metal, or of which either of these metals or any other metal shall be the component material of chief value ;
- (312.) Manufactures not otherwise provided for, composed of mixed materials, in part of cotton, silk, * * * worsted, * * * or flax ;
- (313.) Manufactures of cotton, linen, silk, or worsted, if embroidered or tamboured, in the loom or otherwise, by machinery or with the needle or other process, not otherwise provided for ;
- (314.) Manufactures of cedar wood, granadilla, ebony, mahogany, rosewood, and satin wood ;
- (315.) Manufactures and articles of leather, or of which leather shall be a component part, not otherwise provided for ;
- (316.) Manufactures, articles, and wares, of papier mache ;
- * * *
- (317.) Manufactures of wood, or of which wood is the chief component part, not otherwise provided for ;
- (318.) Morocco skins ;
- (319.) Muskets, rifles, and other fire-arms ;
- (320.) Needles, sewing, darning, knitting, and all other descriptions ; * * *
- (321.) Paper boxes, and all other fancy boxes ;
- (322.) Paper envelopes ;

- (323.) Paper hangings, and paper for screens or fire-boards ;
paper, antiquarian, demy, drawing, elephant, foolscap, imperial, letter, and all other paper, not otherwise provided for ;
- (324.) Pins, solid head or other ;
- (325.) Plated and gilt ware of all kinds ;
- (326.) Prepared vegetables, meats, fish, poultry and game,
sealed or unsealed, in cans or otherwise ;
- (327.) Ratans and reeds, manufactured or partially manufactured ;
- (328.) Roofing slates ;
- (329.) Scagliola tops for tables or other articles of furniture ;
- (330.) Sealing wax ;
- (331.) Side arms of every description ;
- (332.) Silver-plated metal, in sheets or other form ;
- (333.) Stereotype plates ; * * *
- (334.) Twines, * * * of whatever material composed, not
otherwise provided for ;
- (335.) Type metal ;
- (336.) Types, new ; * * *
- (337.) Velvet, when printed or painted ;
- (338.) Wafers ;
- (339.) Water-colors ; * * *
- (340.) Webbing composed of * * * cotton, flax, or any
other materials, not otherwise provided for. * * *

ACT OF MARCH 3, 1863.

(From U. S. Statutes at Large, vol. 12, p. 742, &c.)

AN ACT to modify existing Laws imposing Duties on Imports,
and for other purposes.

- * * * * *
- (341.) **Sec. 5.** *And be it further enacted,* That IN LIEU of the duties now imposed by law, there shall be levied and collected upon printing paper unsized, used for books and newspapers exclusively, twenty per centum ad valorem ; * * * upon polishing powders of all descriptions, Frankfort black, and Berlin, Chinese, fig and wash blue, twenty-five per centum ad valorem.
- * * * * *

ACT OF JUNE 30, 1864.†

(From U. S. Statutes at Large, vol. 13, p. 202, &c.)

AN ACT to increase the Duties on Imports and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled, That on and after the first day of July, Anno Domini eighteen hundred and sixty-four, IN LIEU of the duties heretofore imposed by law on the articles hereinafter mentioned, there shall be levied, collected, and paid, on goods, wares, and merchandise herein enumerated and provided for, imported from foreign countries, the following duties and rates of duty, that is to say ; †

* * * * *

(342.) On sugar candy, not colored, ten cents per pound. On all other confectionery, not otherwise provided for, made wholly or in part of sugar, and on sugars after being refined, when tintured, colored, or in any way adulterated, valued at thirty cents per pound or less, fifteen cents per pound. On all confectionery valued above thirty cents per pound, or when sold by the box, package, or otherwise than by the pound, fifty per centum ad valorem. * * *

(343.) *Provided,* That all sirups of sugar or sugar-cane, cane juice, concentrated molasses, or concentrated melado, entered under the name of molasses, or any other name than sirup of sugar, or of sugar cane, cane juice, concentrated molasses, or concentrated melado, shall be liable to forfeiture to the United States, and the same shall be forfeited.

Sec. 2. *And be it further enacted,* That on and after the day and year aforesaid, IN LIEU of the duties heretofore imposed by law on the articles hereinafter mentioned, there shall be levied, collected, and paid, on the goods, wares, and merchandise enumerated and provided for in this section, imported from foreign countries, the following duties and rates of duty, that is to say :

* * * * *

†“The general clauses in this Act cannot be construed to embrace any articles specifically enumerated or mentioned in it or former Tariff Acts.”—(Decision of Sept. 22, 1864.)

(344.) On bay rum, one dollar and fifty cents per gallon.

* * * * *

(345.) *Provided*, That no lower rate or amount of duty shall be levied, collected, and paid, on brandy, spirits, and other spirituous beverages, than that fixed by law for the description of first proof, * * * and no brandy, spirits, or other spirituous beverages under first proof shall pay a less rate of duty than fifty per centum ad valorem: *Provided, further*, That all imitations of brandy, or spirits, or of wines, imported by any names whatever, shall be subject to the highest rate of duty provided for the genuine articles respectively intended to be represented, and in no case less than one dollar per gallon:

* * *

(346.) On ale, porter, and beer, in bottles, thirty-five cents per gallon; otherwise than in bottles, twenty cents per gallon.

* * *

(347.) On snuff and snuff flour, manufactured of tobacco, ground, dry, or damp, and pickled, scented, or otherwise, of all descriptions, fifty cents per pound.

(348.) On tobacco in leaf, unmanufactured and not stemmed, thirty-five cents per pound.

(349.) On tobacco manufactured, of all descriptions, and stemmed tobacco not otherwise provided for, fifty cents per pound.

Sec. 3. *And be it further enacted*, That on and after the day and year aforesaid, IN LIEU of the duties heretofore imposed by law on the articles hereinafter mentioned, there shall be levied, collected, and paid on the goods, wares, and merchandise, herein enumerated and provided for, imported from foreign countries, the following duties and rates of duty, that is to say:—

(350.) On bar iron, rolled or hammered, comprising flats not less than one inch or more than six inches wide, nor less than three-eighths of an inch or more than two inches thick; rounds not less than three-fourths of an inch nor more than two inches in diameter; and squares not less than three-fourths of an inch nor more than two inches square, one cent per pound. On bar iron, rolled or hammered, comprising flats less than three-eighths of an inch or more than two inches thick or less than one inch or more than six inches wide; rounds less than three-fourths of an inch or more than two inches in diameter; and squares less than three-fourths of an inch or more than two inches square, one cent and one-half per pound: *Provided*, That

all iron in slabs, blooms, loops, or other forms, less finished than iron in bars, and more advanced than pig iron, except castings, shall be rated as iron in bars, and pay a duty accordingly : *And provided, further,* That none of the above iron shall pay a less rate of duty than thirty-five per centum ad valorem.

(351.) On all iron imported in bars for rail roads and inclined planes, made to patterns and fitted to be laid down on such roads or planes without further manufacture, sixty cents per one hundred pounds. On boiler or other plate iron not less than three-sixteenths of an inch in thickness, one cent and a half per pound. On iron wire, bright, coppered, or tinned, drawn and finished, not more than one-fourth of an inch in diameter, not less than number sixteen, wire gauge, two dollars per one hundred pounds, and in addition thereto fifteen per centum ad valorem ; over number sixteen and not over number twenty-five, wire gauge, three dollars and fifty cents per one hundred pounds, and in addition thereto fifteen per centum ad valorem ; *Provided,* That wire covered with cotton, silk, or other material shall pay five cents per pound in addition to the foregoing rates. On smooth or polished sheet iron, by whatever name designated, three cents per pound. On sheet iron, common or black, not thinner than number twenty, wire gauge, one cent and one-fourth of one cent per pound ; thinner than number twenty, and not thinner than number twenty-five, wire gauge, one cent and a half per pound ; thinner than number twenty-five, wire gauge, one cent and three-fourths of one cent per pound.

(352.) On tin plates, and iron galvanized or coated with any metal by electric batteries, or otherwise, two cents and a half per pound.

(353.) On all band, hoop, and scroll iron from one-half to six inches in width, not thinner than one-eighth of an inch, one and one-fourth cent per pound.

(354.) On all band, hoop, and scroll iron from one-half to six inches wide, under one-eighth of an inch in thickness, and not thinner than number twenty, wire gauge, one and one-half cent per pound.

(355.) On all band, hoop, and scroll iron thinner than number twenty, wire gauge, one and three-fourths cent per pound.

(356.) On slit rods one cent and one-half per pound, and on all other descriptions of rolled or hammered iron not otherwise provided for, one cent and one-fourth per pound.

(357.) On locomotive tire, or parts thereof, three cents per pound.

(358.) On mill irons and mill cranks of wrought iron, and wrought iron for ships, steam-engines, and locomotives, or parts thereof, weighing each twenty-five pounds or more, two cents per pound.

(359.) On anvils and on iron cables, or cable chains, or parts thereof, two cents and a half per pound.

(360.) On chains, trace chains, halter chains, and fence chains, made of wire or rods, not less than one-fourth of an inch in diameter, two cents and a half per pound; less than one-fourth of one inch in diameter, and not under number nine, wire gauge, three cents per pound; under number nine, wire gauge, thirty five per centum ad valorem.

(361.) On anchors, or parts thereof, two cents and one-fourth per pound.

(362.) On blacksmiths' hammers and sledges, axles, or parts thereof, and malleable iron in castings, not otherwise provided for, two cents and a half per pound.

(363.) On wrought iron rail-road chairs, and wrought-iron nuts and washers, ready punched, two cents per pound.

(364.) On bed-screws and wrought-iron hinges, two cents and a half per pound.

(365.) On wrought board-nails, spikes, rivets, and bolts, two and one-half cents per pound.

(366.) On cut nails and spikes, one and a half cent per pound.

(367.) On horse shoe nails, five cents per pound.

(368.) On cut tacks, brads, or sprigs, not exceeding sixteen ounces to the thousand, two and one-half cents per thousand; exceeding sixteen ounces to the thousand, three cents per pound.

(369.) On steam, gas, and water *tubs* [tubes] and flues, of wrought iron, two cents and a half per pound.

(370.) On screws, commonly called wood-screws, two inches or over in length, eight cents per pound; less than two inches in length, eleven cents per pound.

(371.) On screws of any other metal than iron, and all other screws of iron, except wood screws, thirty-five per centum ad valorem.

* * * * *

(372.) On vessels of cast iron, not otherwise provided for, and on andirons, sadirons, tailors' and hatters' irons, stoves and stove plates, of cast-iron, one and one-half cent per pound.

(373.) On cast-iron, steam, gas, and water pipe, one and one-half cent per pound.

(374.) On cast-iron butts and hinges, two and a half cents per pound.

(375.) On hollow ware, glazed or tinned, three and one-half cents per pound.

(376.) On all other castings of iron, not otherwise provided for, thirty per centum ad valorem.

(377.) On all manufactures of iron, not otherwise provided for, thirty-five per centum ad valorem.

* * * * *

(378.) On steel, in ingots, bars, coils, sheets, and steel wire, not less than one-fourth of one inch in diameter, valued at seven cents per pound or less, two cents and one-fourth per pound; valued at above seven cents and not above eleven cents per pound, three cents per pound; valued at above eleven cents per pound, three cents and a half per pound, and ten per centum ad valorem.

(379.) On steel wire less than one-fourth of an inch in diameter and not less than number sixteen, wire gauge, two and one-half cents per pound, and in addition thereto twenty per centum ad valorem; less or finer than number sixteen, wire gauge, three cents per pound, and in addition thereto twenty per centum ad valorem.

(380.) On steel in any form, not otherwise provided for, thirty per centum ad valorem.

(381.) On skates costing twenty cents or less per pair, eight cents per pair; costing over twenty cents per pair, thirty-five per centum ad valorem.

(382.) On cross-cut saws, ten cents per lineal foot.

(383.) On mill, pit, and drag saws, not over nine inches wide, twelve and a half cents per lineal foot.

(384.) On all hand-saws not over twenty-four inches in length, seventy-five cents per dozen, and in addition thereto thirty per centum ad valorem; over twenty-four inches in length, one dollar per dozen, and in addition thereto thirty per centum ad valorem.

(385.) On all back-saws not over ten inches in length, seventy-five cents per dozen, and in addition thereto thirty per centum ad valorem; over ten inches in length, one dollar per dozen, and in addition thereto thirty per centum ad valorem.

(386.) On files, file blanks, rasps, and floats of all descriptions, not exceeding ten inches in length, ten cents per pound, and in addition thereto thirty per centum ad valorem; exceed-

ing ten inches in length, six cents per pound, and in addition thereto thirty per centum ad valorem.

(387.) On pen knives, jack knives, and pocket knives of all kinds, fifty per centum ad valorem.

(388.) On needles for knitting or sewing machines, one dollar per thousand, and in addition thereto thirty-five per centum ad valorem.

(389.) On iron squares marked on one side, three cents per pound, and in addition thereto thirty per centum ad valorem ; on all other squares of iron or steel, six cents per pound, and thirty per centum ad valorem.

(390.) On all manufactures of steel, or of which steel shall be a component part, not otherwise provided for, forty-five per centum ad valorem ; *Provided*, That all articles of steel partially manufactured, or of which steel shall be a component part, not otherwise provided for, shall pay the same rate of duty as if wholly manufactured.

(391.) On bituminous coal, and shale, one dollar and twenty-five cents for a ton of twenty-eight bushels, eighty pounds to the bushel ; on all other coal, forty cents per ton of twenty-eight bushels, eighty pounds to the bushel.

(392.) On coke and culm of coal, twenty-five per centum ad valorem.

(393.) On lead, in pigs and bars, two cents per pound.

(394.) On old scrap lead, fit only to be remanufactured, one cent and one-half per pound.

(395.) On lead in sheets, pipes, or shot, two and three-quarter cents per pound.

(396.) On pewter, when old and fit only to be remanufactured, two cents per pound.

(397.) On lead ore, one and a half cents per pound.

* * * * *

(398.) On zinc, spelter, or teutenegue, manufactured in blocks or pigs, one and a half cent per pound.

(399.) On zinc, spelter, or teutenegue in sheets, two and one-quarter cents per pound.

(400.) On diamonds, cameos, mosaics, gems, pearls, rubies, and other precious stones, when not set, a duty of ten per centum ad valorem.

* * * * *

Sec. 5. *And be it further enacted,* That on and after the day and year aforesaid, there shall be levied, collected, and paid, on the importation of the articles hereinafter mentioned, the following duties, that is to say :

(401.) * * * On Brussels * * * carpets and carpetings, printed on the warp or otherwise, fifty cents per square yard. * * *

(402.) On balmorals, and goods of a similar description, or used for like purposes, composed of *wool*, *worsted*,† or any other material, twenty-four cents per pound, and in addition thereto thirty-five per centum ad valorem ; * * *

(403.) On lastings, mohair cloth, silk, twist, or other manufacture of cloth, woven or made in patterns of such size, shape, and form, or cut in such manner as to be fit for * * * buttons, exclusively, not combined with India-rubber, ten per centum ad valorem.‡

* * * * *

Sec. 6. *And be it further enacted,* That on and after the day and year aforesaid, there shall be levied, collected, and paid on the importation of the articles hereinafter mentioned, the following duties, that is to say :

* * * * *

(404.) On cotton shirts and drawers, woven or made on frames, and on all cotton hosiery, thirty-five per centum ad valorem.

(405.) On cotton velvet, thirty-five per centum ad valorem.

(406.) On cotton braids, insertings, lace, trimmings, or bobbinet, and all other manufactures of cotton, not otherwise provided for, thirty-five per centum ad valorem.

Sec. 7. *And be it further enacted,* That on and after the day and year aforesaid, IN LIEU of the duties heretofore imposed by law on the articles hereinafter mentioned, there shall be levied, collected, and paid, on the goods, wares, and merchandise enumerated and provided for in this section, imported from foreign countries, the following duties and rates of duty, that is to say :

† Words "wool, worsted" not in force in this paragraph.

‡ This paragraph repealed by act of March 2, 1867, (U. S. Statutes at Large, vol. 14, p. 571,) and re-enacted by Act of March 20, 1867, (U. S. Statutes at Large, vol. 15, p. 24.)

(407.) On brown and bleached linens, ducks, canvas, pad-dings, cotton bottoms, burlaps, diapers, crash, huckabacks, handkerchiefs, lawns, or other manufactures of flax, jute, or hemp, or of which flax, jute, or hemp shall be the component material of chief value, not otherwise provided for, valued at thirty cents or less per square yard, thirty-five per centum ad valorem; valued at above thirty cents per square yard, forty per centum ad valorem.

(408.) On flax or linen yarn for carpets, not exceeding number eight Lea, and valued at twenty-four cents or less per pound, thirty per centum ad valorem. On flax or linen yarns valued at above twenty-four cents per pound, thirty-five per centum ad valorem. On flax or linen thread, twine and pack thread, and all other manufactures of flax, or of which flax shall be the component material of chief value, not otherwise provided for, forty per centum ad valorem.

(409.) On tarred cables or cordage, three cents per pound. On untarred Manilla cordage, two and a half cents per pound. On all other untarred cordage, three and a half cents per pound. On hemp yarns, five cents per pound. On coir yarn, one and a-half cent per pound. On seines six and a half cents per pound.

(410.) On gunny cloth, gunny bags,† * * * composed in whole or in part of hemp, jute, flax, or other material, valued at ten cents or less per square yard, three cents per pound; over ten cents per square yard four cents per pound. On sail duck or canvas for sails, thirty per centum ad valorem. On Russia and other sheetings of flax or hemp, brown and white, thirty-five per centum ad valorem. On all other manufactures of hemp, or of which hemp shall be the component material of chief value, not otherwise provided for, thirty per centum ad valorem. On grass cloth, thirty per centum ad valorem. On jute yarns, twenty-five per centum ad valorem. On all other manufactures of jute or Sisal grass, not otherwise provided for, thirty per centum ad valorem.

Sec. 8. *And be it further enacted,* That on and after the day and year aforesaid, IN LIEU of the duties heretofore imposed by law on the articles hereinafter mentioned, there shall be levied, collected, and paid, on the goods, wares, and merchandise enumerated and provided for in this section, imported from foreign countries, the following duties and rates of duty, that is to say :

†Gunny cloth and gunny bags, suitable for the uses to which cotton bagging is applied, pay as cotton bagging under the act of July 14th, 1870, paragraph 574.

(411.) On spun silk for filling in skeins or cops, twenty-five per centum ad valorem. On silk in the gum not more advanced than singles, tram, and thrown or organzine, thirty-five per centum ad valorem. On floss silks, thirty-five per centum ad valorem. On sewing silk in the gum or purified, forty per centum ad valorem. On all dress and piece silks, ribbons, and silk velvets, or velvets of which silk is the component material of chief value, sixty per centum ad valorem. On silk vestings, pongees, shawls, scarfs, mantillas, pelerines, handkerchiefs, veils, laces, shirts, drawers, bonnets, hats, caps, turbans, chemisettes, hose, mitts, aprons, stockings, gloves, suspenders, watch chains, webbing, braids, fringes, galloons, tassels, cords, and trimmings, sixty per centum ad valorem.

(412.) On all manufactures of silk or of which silk is the component material of chief value, not otherwise provided for, fifty per centum ad valorem.

Sec. 9. *And be it further enacted,* That from and after the day and year aforesaid, IN LIEU of the duties heretofore imposed by law on the articles hereinafter mentioned, there shall be levied, collected, and paid on the goods, wares, and merchandise enumerated and provided for in this section, imported from foreign countries, the following duties and rates of duty, that is to say :

(413.) On all brown earthenware and common stoneware, gas retorts, stoneware not ornamented, twenty-five per centum ad valorem.

(414.) On china, porcelain, and Parian ware, gilded, ornamented, or decorated in any manner, fifty per centum ad valorem.

(415.) On china, porcelain, and Parian ware, plain white, and not decorated in any manner, forty-five per centum ad valorem ; on all other earthen, stone, or crockery ware, white, glazed, edged, printed, painted, dipped, or cream colored, composed of earthy or mineral substances, not otherwise provided for, forty per centum ad valorem.

(416.) On slates, slate pencils, slate chimney pieces, mantels, slabs for tables, and all other manufactures of slate, forty per centum ad valorem.

(417.) On unwrought clay, pipe clay, fire clay, and kaoline, five dollars per ton.

(418.) On fullers' earth, three dollars per ton.

(419.) On white chalk and cliff stone, ten dollars per ton. On red and French chalk, twenty per centum ad valorem. On chalk of all descriptions, not otherwise provided for, twenty-five per centum ad valorem.

(420.) On whiting and Paris white, one cent per pound.

(421.) On whiting ground in oil, two cents per pound.

(422.) On all plain and mould and press glass not cut, engraved, or painted, thirty-five per centum ad valorem.

(423.) On all articles of glass, cut, engraved, painted, colored, printed, stained, silvered, or gilded, not including plate glass silvered, or looking glass plates, forty per centum ad valorem.

(424.) On all unpolished cylinder, crown and common window glass, not exceeding ten by fifteen inches square, one cent and a half per pound; above that and not exceeding sixteen by twenty-four inches square, two cents [per] pound; above that and exceeding twenty-four by thirty inches square, two cents and a half per pound; all above that three cents per pound.

(425.) On cylinder and crown glass, polished, not exceeding ten by fifteen inches square, two and one-half cents per square foot; above that, and not exceeding sixteen by twenty-four inches square, four cents per square foot; above that, and not exceeding twenty-four by thirty inches square, six cents per square foot; above that, and not exceeding twenty-four by sixty inches, twenty cents per square foot; all above that, forty cents per square foot.

(426.) On fluted, rolled, or rough plate glass, not including crown, cylinder, or common window glass, not exceeding ten by fifteen inches square, seventy-five cents per one hundred square feet; above that, and not exceeding sixteen by twenty-four inches square, one cent per square foot; above that, and not exceeding twenty-four by thirty inches square, one cent and a half per square foot; all above that, two cents per square foot; *Provided*, That all fluted, rolled, or rough plate glass, weighing over one hundred pounds per one hundred square feet, shall pay an additional duty on the excess at the same rates herein imposed.

(427.) On all cast polished plate glass unsilvered, not exceeding ten by fifteen inches square, three cents per square foot; above that, and not exceeding sixteen by twenty-four inches square, five cents per square foot; above that, and not exceeding twenty-four by thirty inches square, eight cents per square foot; above that, and not exceeding twenty-four by sixty inches square, twenty-five cents per square foot; all above that, fifty cents per square foot.

(428.) On all cast polished plate glass, silvered, or looking-glass plates not exceeding ten by fifteen inches square, four cents per square foot; above that, and not exceeding sixteen by twenty-four inches square, six cents per square foot; above that, and not exceeding twenty-four by thirty inches square, ten cents per square foot; above that, and not exceeding twenty-four by sixty inches square, thirty-five cents per square foot; all above that, sixty cents per square foot; *Provided*, That no looking-glass plates or plate glass, silvered, when framed, shall pay a less rate of duty than that imposed upon similar glass of like description not framed but shall be liable to pay in addition thereto thirty per centum ad valorem upon such frames.

(429.) On porcelain and Bohemian glass, *glass crystals for watches*, paintings on glass or glasses, pebbles for spectacles, and all manufactures of glass, or of which glass shall be a component material, not otherwise provided for, and all glass bottles or jars filled with sweetmeats or preserves, not otherwise provided for, forty per centum ad valorem.

Sec 10. *And be it further enacted*, That on and after the day and year aforesaid, IN LIEU of the duties heretofore imposed by law on the articles hereinafter mentioned, and on such as may now be EXEMPT FROM DUTY, there shall be levied, collected, and paid, on the goods, wares, and merchandise enumerated and provided for in this section, imported from foreign countries, the following duties and rates of duties, that is to say:

(430.) On * * * extract of annatto, nitrate of barytes, carmined indigo, crude tica, extract of safflower, finishing powder, gold size and patent size, cobalt, oxide of cobalt, smalt, zaffre, and terra alba, twenty per centum ad valorem; * * *

(431.) On * * * asbestos, asphaltum, crocus colcottra, * * * bone or ivory drop black, murexide, * * * Indian red, and Spanish brown, twenty-five per centum ad valorem.

Sec. 11. *And be it further enacted*, That on and after the day and year aforesaid IN LIEU of the duties heretofore imposed by law on the articles hereinafter mentioned, there shall be levied, collected, and paid, on the goods, wares, and merchandise enumerated and provided for in this section, imported from foreign countries, the following duties and rates of duty, that is to say:

(432.) On acetic acid, acetous or concentrated vinegar, or pyroligneous acid, exceeding the specific gravity of 1.040, eighty cents per pound; not exceeding the specific gravity of 1.040, known as number eight, twenty-five cents per pound.

(433.) On acetate or pyrolignite of ammonia, seventy cents per pound; of baryta, forty cents per pound; of iron, strontia, and zinc, fifty cents per pound; of lead, twenty cents per pound; of magnesia and soda, fifty cents per pound; of lime, twenty-five per centum ad valorem.

* * * * *

(434.) On blanchise, enamelled white, satin white, lime white, and all combinations of barytes with acids or water, three cents per pound; on carmine lake, dry or liquid, thirty-five per centum ad valorem; on French green, Paris green, mineral green, mineral blue, and Prussian blue, dry or moist, thirty per centum ad valorem.

(435.) On almonds, six cents per pound; shelled, ten cents per pound.

(436.) On articles not otherwise provided for, made of gold, silver, German silver, or platina, or of which either of these metals shall be a component part, forty per centum ad valorem.

(437.) On antimony, crude, and regulus of antimony, ten per centum ad valorem.

(438.) * * * On * * * the extract of opium, one hundred per centum ad valorem.

* * * * *

(439.) On arrowroot, thirty per centum ad valorem.

* * * * *

(440.) On brimstone, in rolls, or refined, ten dollars per ton.

(441.) On castor beans or seeds per bushel of fifty pounds, sixty cents.

(442.) On chicory root, four cents per pound; ground, burnt, or prepared, five cents per pound.

* * * * *

(443.) On chloroform, one dollar per pound.

(444.) On collodion and ethers of all kinds, not otherwise provided for, and etherial preparations or extracts, fluid, one dollar per pound.

(445.) On cologne water and other perfumery, of which alcohol forms the principal ingredient, three dollars per gallon, and fifty per centum ad valorem.

* * * * *

(446.) On fusel oil, or amylic alcohol, two dollars per gallon.

(447.) On Hoffman's anodyne and spirits of nitric ether, fifty cents per pound.

(448.) On bristles, fifteen cents per pound ; on hogs' hair, one cent per pound ; on istle or Tampico fibre, one cent per pound.

(449.) On brushes of all kinds, forty per centum ad valorem.

(450.) On honey, twenty cents per gallon.

(451.) On lead, white or red, and litharge, dry or ground in oil, three cents per pound.

(452.) On percussion caps, forty per centum ad valorem.

(453.) On * * * fruits preserved in their own juice, and fruit juice, twenty-five per centum ad valorem.

(454.) On * * * licorice paste or licorice in rolls, ten cents per pound.

* * * * *

(455.) On oils, croton, one dollar per pound ; olive, in flasks or bottles, and salad, one dollar per gallon ; castor, one dollar per gallon ; cloves, two dollars per pound ; cognac or ceanthie ether, four dollars per ounce.

(456.) On peanuts, or ground beans, one cent per pound ; shelled, one and a half cent per pound.

(457.) On filberts and walnuts, of all kinds, three cents per pound.

* * * * *

(458.) On spirits of turpentine, thirty cents per gallon.

(459.) On sulphur, flour of, twenty dollars per ton and fifteen per cent. ad valorem.

(460.) On tannin, and tannic acid, two dollars per pound ; on gallic acid, one dollar and fifty cents per pound.

(461.) On santanine, five dollars per pound.

(462.) On salt in sacks, barrels, and other packages, twenty-four cents per one hundred pounds. On salt in bulk, eighteen cents per one hundred pounds.

(463.) On crude *saltpeter*, [saltpetre] two and one-half cents per pound.

(464.) On strychnine and its salts, one dollar and one-half per ounce.

(465.) On taggar's iron, thirty per centum ad valorem.

(466.) On vinegar, ten cents per gallon. * * *

(467.) On wood pencils, filled with lead or other materials, fifty cents per gross, and in addition thereto thirty per centum ad valorem.

(468.) On ostrich, vulture, cock, and other ornamental feathers, crude or not dressed, colored, or manufactured, twenty-five per centum ad valorem; when dressed, colored or manufactured, fifty per centum ad valorem.

(469.) On playing cards, costing not over twenty-five cents per pack, twenty-five cents per pack; costing over twenty-five cents per pack, thirty-five cents per pack.

Sec. 12. *And be it further enacted,* That on and after the day and year aforesaid there shall be levied, collected, and paid a duty of FIFTY PER CENTUM ad valorem on the importation of the articles hereinafter mentioned and embraced in this section, that is to say:

(470.) Anchovies and sardines, preserved in oil or otherwise.

(471.) Artificial and ornamental feathers and flowers, or parts thereof, of whatever material composed, not otherwise provided for, beads and bead ornaments.

(472.) Billiard chalk.

(473.) Ginger, preserved or pickled.

(474.) Ivory or bone dice, draughts, chessmen, chess balls and bagatelle balls.

(475.) Jellies of all kinds.

(476.) On kid or other leather gloves of all descriptions, for men's, women's or children's wear.

(477.) On wooden and other toys for children.

Sec. 13. *And be it further enacted,* That on and after the day and year aforesaid, IN LIEU of the duties heretofore imposed by law on the articles hereinafter mentioned, there shall be levied, collected, and paid on the goods, wares, and merchandise enumerated and provided for in this section, imported from foreign countries, the following duties and rates of duty, that is to say:

(478.) On books, periodicals, pamphlets, blank books, bound or unbound, and all printed matter, engravings, bound or unbound, illustrated books and papers, and maps and charts, twenty-five per centum ad valorem. * * *

(479.) On corks, and cork bark manufactured, fifty per centum ad valorem.

(480.) On hatters' furs, not on the skin, and dressed furs on the skin, twenty per centum ad valorem. * * *

(481.) On fire-crackers, one dollar per box of forty packs, not exceeding eighty to each pack, and in the same proportion for any greater number.

(482.) On gutta percha, manufactured, forty per centum ad valorem.

(483.) On gunpowder and all explosive substances used for mining, blasting, artillery, or sporting purposes, when valued at twenty cents or less per pound, a duty of six cents per pound, and in addition thereto twenty per centum ad valorem; valued above twenty cents per pound, a duty of ten cents per pound, and in addition thereto twenty per centum ad valorem.

(484.) On marble, white statuary, brocatella, sienna and verd-antique, in block, rough or squared, one dollar per cubic foot, and in addition thereto twenty-five per centum ad valorem. On veined marble and marble of all other descriptions, not otherwise provided for, in block, rough or squared, fifty cents per cubic foot, and in addition thereto twenty per centum ad valorem.

(485.) On mineral or medicinal waters, or waters from springs impregnated with minerals, for each bottle or jug containing not more than one quart, three cents, and in addition thereto twenty-five per centum ad valorem; containing more than one quart, three cents for each additional quart, or fractional part thereof, and in addition thereto twenty-five per centum ad valorem.

(486.) On palm leaf fans, one cent each.

(487.) On pipes, clay, common or white, thirty-five per centum ad valorem.

(488.) On meerschaum, wood, porcelain, lava, and all other tobacco smoking pipes and pipe bowls, not herein otherwise provided for, one dollar and fifty cents per gross, and in addition thereto seventy-five per centum ad valorem.

(489.) On pipe cases, pipe stems, tips, mouth pieces, and metallic mountings for pipes, and all parts of pipes or pipe fixtures, and all smokers' articles, seventy-five per centum ad valorem.

(490.) On pen-tips and pen holders, or parts thereof, thirty-five per centum ad valorem.

(491.) On pens, metallic, ten cents per gross, and in addition thereto twenty-five per centum ad valorem.

(492.) On soaps, fancy, perfumed, honey, transparent, and all descriptions of toilet and shaving soap, ten cents per pound, and in addition thereto twenty-five per centum ad valorem.

(493.) On all soap not otherwise provided for, one cent per pound, and in addition thereto thirty per centum ad valorem.

(494.) On starch, made of potatoes or corn, one cent per pound, and twenty per centum ad valorem.

(495.) On starch, made of rice, or any other material, three cents per pound, and twenty per centum ad valorem.

(496.) On rice, cleaned, two and a half cents per pound ; on uncleaned, two cents per pound.

(497.) On paddy, one cent and a half per pound. * * *

(498.) **Sec. 22.** *And be it further enacted,* That all acts and parts of acts repugnant to the provisions of this act be, and the same are hereby repealed: *Provided,* That the existing laws shall extend to and be in force for the collection of the duties imposed by this act for the prosecution and punishment of all offences, and for the recovery, collection, distribution, and remission of all fines, penalties, and forfeitures, as fully and effectually as if every regulation, penalty, forfeiture, provision, clause, matter, and thing to that effect in the existing laws contained, had been inserted in and re-enacted by this act: *And provided further,* That the duties upon all goods, wares, and merchandise imported from foreign countries, not provided for in this act, shall be and remain as they were, according to existing laws prior to the twenty-ninth of April, eighteen hundred and sixty-four. * * *

(499.) **Sec. 26.** *And be it further enacted,* That when any cask, barrel, carboy, or other vessel of American manufacture, exported or sent out of the country, filled with the products of the United States, shall be returned to the United States empty, the same shall be admitted free of duty, under such rules and regulations as may be prescribed by the Secretary of the Treasury. * * *

(500.) **Sec. 29.** *And be it further enacted,* That any baggage or personal effects arriving in the United States in transit to any foreign country, may be delivered by the parties having it in charge to the collector of customs,

to be by him retained, without the payment or exaction of any import duty, and to be delivered to such parties on their departure for their foreign destination, under such rules, regulations, and fees as the Secretary of the Treasury may prescribe.

ACT OF MARCH 3, 1865.

(From U. S. Statutes at Large, vol. 13, p. 491, &c.)

AN ACT amendatory of certain Acts imposing Duties upon foreign Importations.

*Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled, That * **

(501.) On all manufactures of cotton (except jeans, denims, drillings, bed tickings, gingham, plaids, cottonades, pantaloons, stuff, and goods of like description) not bleached, colored, stained, painted, or printed, and not exceeding one hundred threads to the square inch, counting the warp and filling, and exceeding in weight five ounces per square yard, five cents per square yard; if bleached, five cents and a half per square yard; if colored, stained, painted, or printed, five cents and a half per square yard, and, in addition thereto, ten per centum ad valorem. On finer and lighter goods of like description, not exceeding two hundred threads to the square inch, counting the warp and filling, unbleached, five cents per square yard; if bleached, five and a half cents per square yard; if colored, stained, painted, or printed, five and a half cents per square yard, and, in addition thereto, twenty per centum ad valorem. On goods of like description, exceeding two hundred threads to the square inch, counting the warp and filling, unbleached, five cents per square yard; if bleached, five and a half cents per square yard; if colored, stained, painted, or printed, five and a half cents per square yard; and in addition thereto, twenty per centum ad valorem.

(502.) On all cotton jeans, denims, drilling, bed-tickings, gingham, plaids, cottonades, pantaloons, stuffs, and goods of like description, or for similar use, if unbleached, and not exceeding one hundred threads to the square inch, counting the warp and filling, and exceeding five ounces to the square yard, six cents per square yard; if bleached, six cents and a half per

square yard; if colored, stained, painted, or printed, six cents and a half per square yard, and, in addition thereto, ten per centum ad valorem. On finer or lighter goods of like description, not exceeding two hundred threads to the square inch, counting the warp and filling, if unbleached, six cents per square yard; if bleached, six and a half cents per square yard; if colored, stained, painted, or printed, six and a half cents per square yard, and, in addition thereto, fifteen per centum ad valorem. On goods of lighter description, exceeding two hundred threads to the square inch, counting the warp and filling, if unbleached, seven cents per square yard; if bleached, seven and a half cents per square yard; if colored, stained, painted, or printed, seven and a half cents per square yard, and, in addition thereto, fifteen per centum ad valorem: *Provided*, That upon all plain woven cotton goods, not included in the foregoing schedule, unbleached, valued at over sixteen cents per square yard, bleached, valued at over twenty cents per square yard, colored, valued at over twenty-five cents per square yard, and cotton jeans, denims, and drillings, unbleached, valued at over twenty cents per square yard, and all other cotton goods of every description, the value of which shall exceed twenty-five cents per square yard, there shall be levied, collected, and paid a duty of thirty-five per centum ad valorem: *And provided further*, that no cotton goods having more than two hundred threads to the square inch, counting the warp and filling, shall be admitted to a less rate of duty than is provided for goods which are of that number of threads.

(503.) On spool thread of cotton, six cents per dozen spools, containing on each spool not exceeding one hundred yards of thread, and, in addition thereto, thirty per centum ad valorem; exceeding one hundred yards, for every additional hundred yards of thread on each spool or fractional part thereof, in excess of one hundred yards, six cents per dozen, and thirty-five per centum ad valorem. * * *

Sec. 2. *And be it further enacted*, That from and after the day when this act takes effect, IN ADDITION to the duties heretofore imposed by law on the importation of the articles mentioned in this section, there shall be levied, collected, and paid the following duties and rates of duty, that is to say:

(504.) * * * On spun silk for filling in skins or cops, ten per centum ad valorem. On iron bars for railroads or inclined planes, ten cents per one hundred pounds. On wrought-iron tubes, one cent per pound.

Sec. 3. *And be it further enacted,* That from and after this act takes effect, IN LIEU of the duties heretofore imposed by law on the importation of the articles mentioned in this section, there shall be levied, collected, and paid the following duties and rates of duty, that is to say :

(505.) * * * On illuminating oil and naphtha, benzine, and benzole, refined or produced from the distillation of coal, asphaltum, shale, peat, petroleum, or rock oil, or other bituminous substances used for like purposes, forty cents per gallon. On crude petroleum, or rock oil, twenty cents per gallon; on crude coal oil, fifteen cents per gallon. On tobacco stems, fifteen cents per pound. On ready made clothing of silk, or of which silk shall be a component material of chief value, sixty per centum ad valorem. On quicksilver, fifteen per centum ad valorem. * * *

(506.) **Sec. 5.** *And be it further enacted,* That the term "statuary," as used in the laws now in force imposing duties on foreign importations, shall be understood to include professional productions of a statuary or of a sculptor only.

* * * * *

(507.) **Sec. 9.** *And be it further enacted,* That this act shall take effect on and after the first day [of] April, eighteen hundred and sixty-five.

(508.) **Sec. 10.** *And be it further enacted,* That so much of sections thirty-nine, forty, forty-one, forty-two, forty-three, and forty-four of the act entitled "An act to regulate the [collection of] duties on imports and tonnage," approved March second, seventeen hundred and ninety-nine, as requires the branding or marking and certifying of casks, chests, vessels, and cases containing distilled spirits, or teas, be and the same is hereby revived, to be executed under such rules and regulations as shall be prescribed by the Secretary of the Treasury.

* * * * *

ACT OF JULY 28, 1866.

(From U. S. Statutes at Large, vol. 14, p. 328, &c.)

AN ACT to protect the Revenue, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled, That from and after the tenth day of August, eighteen hundred and sixty-six, IN LIEU of the duties now imposed by law on the articles mentioned and embraced in this section, there shall be levied, collected, and paid, on all goods, wares, and merchandise imported from foreign countries, the duties *heretofore* [hereinafter] provided, viz :

(509.) * * * *Provided,* * * * That on and after the first day of August, eighteen hundred and sixty-six, no cigars shall be imported unless the same are packed in boxes of not more than five hundred cigars in each box ; and no entry of any imported cigars shall be allowed of less quantity than three thousand in a single package ; and all cigars on importation shall be placed in public store or bonded warehouse, and shall not be removed therefrom until the same shall have been inspected and a stamp affixed to each box indicating such inspection, with the date thereof. * * *

(510.) On all compounds or preparations of which distilled spirits is a component part of chief value, there shall be levied a duty not less than that imposed upon distilled spirits : * * *

(511.) *Provided,* * * * That wine in bottles may be imported in boxes containing not less than one dozen bottles of not more than one quart each.

* * * * *

(512.) **Sec. 12.** *And be it further enacted,* That upon the re-importation of articles once exported of the growth, product, or manufacture of the United States, upon which no internal tax has been assessed or paid, or upon which such tax has been paid and refunded by allowance or drawback, there shall be levied, collected, and paid, a duty equal to the tax imposed by the internal revenue laws upon such articles.

* * * * *

JOINT RESOLUTION OF MARCH 2, 1867.

(From U. S. Statutes at Large, vol. 14, p. 571, &c.)

- * * * * *
- (513.) **Sec. 2.** *Be it further resolved*, That from and after the passage of this resolution, machinery for the manufacture of beet sugar, and imported for that purpose solely, shall be exempted from duty.

ACT OF MARCH 2, 1867.

(From U. S. Statutes at Large, vol. 14, p. 559.)

AN ACT to provide increased Revenue from imported wool, and for other Purposes.

- (514.) *Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled*, That from and after the passage of this act, IN LIEU of the duties now imposed by law on the articles mentioned and embraced in this section, there shall be levied, collected, and paid on all unmanufactured wool, hair of the alpaca, goat, and other like animals, imported from foreign countries, the duties hereinafter provided. All wools, hair of the alpaca, goat, and other like animals, as aforesaid, shall be divided, for the purpose of fixing the duties to be charged thereon, into three classes, to wit :

CLASS 1.—CLOTHING WOOL.

- (515.) That is to say, merino, mestiza, metz, or metis wools, or other wools of merino blood, immediate or remote ; down clothing wools, and wools of like character with any of the preceding, including such as have been heretofore usually imported into the United States from Buenos Ayres, New Zealand, Australia, Cape of Good Hope, Russia, Great Britain, Canada, and elsewhere, and also including all wools not hereinafter described or designated in classes two and three.

CLASS 2.—COMBING WOOLS.

(516.) That is to say, Leicester, Cotswold, Lincolnshire, down combing wools, Canada long wools, † or other like combing wools of English blood, and usually known by the terms herein used; and also all hair of the alpaca, goat, and other like animals.

CLASS 3.—CARPET WOOLS AND OTHER SIMILAR WOOLS.

(517.) Such as Donskoi, native South American, Cardova, Valparaiso, native Smyrna, and including all such wools of like character as have been heretofore usually imported into the United States from Turkey, Greece, Egypt, Syria, and elsewhere.

(518.) For the purpose of carrying into effect the classification herein provided, a sufficient number of distinctive samples of the various kinds of wool or hair embraced in each of the three classes above named, selected and prepared under the direction of the Secretary of the Treasury, and duly verified by him, (the standard samples being retained in the Treasury Department,) shall be deposited in the custom-houses and elsewhere, as he may direct, which samples shall be used by the proper officers of the customs to determine the classes above specified, to which all imported wool belongs. And upon wools of the first class, the value whereof at the last port or place whence exported to the United States, excluding charges in such port, shall be thirty-two cents or less per pound, the duty shall be ten cents per pound, and, in addition thereto, eleven per centum ad valorem; upon wools of the same class, the value whereof at the last port or place whence exported to the United States, excluding charges in such port, shall exceed thirty-two cents per pound, the duty shall be twelve cents per pound, and, in addition thereto, ten per centum ad valorem. Upon wools of the second class, and upon all hair of the alpaca, goat, and other like animals, the value whereof at the last port or place whence exported to the United States, excluding charges in such port, shall be thirty-two cents or less per pound, the duty shall be ten cents per pound, and, in addition thereto, eleven per centum ad valorem; upon wools of the same class, the value whereof at the last port or place whence exported to the United States, excluding charges in such port, shall exceed thirty-two cents per pound, the duty shall be twelve cents per pound, and in addition thereto, ten per centum

† The words "Canada long wools" inserted in class 2 by virtue of the Act of March 22, 1867. (U. S. Statutes at Large, vol. 15, p. 21.)

ad valorem. Upon wool of the third class the value whereof at the last port or place whence exported into the United States, excluding charges in such port, shall be twelve cents or less per pound, the duty shall be three cents per pound; upon wools of the same class, the value whereof at the last port or place whence exported to the United States, excluding charges in such port, shall exceed twelve cents per pound, the duty shall be six cents per pound: *Provided*, That any wool of the sheep or hair of the alpaca, goat, and other like animals, which shall be imported in any other than the ordinary condition as now and heretofore practiced, or which shall be changed in its character or condition, for the purpose of evading the duty, or which shall be reduced in value by the admixture of dirt, or any other foreign substance, shall be subject to pay twice the amount of duty to which it would be otherwise subjected, anything in this act to the contrary notwithstanding: *Provided, further*, That when wool of different qualities is imported in the same bale, bag, or package, it shall be appraised by the appraiser, to determine the rate of duty to which it shall be subjected, at the average aggregate value of the contents of the bale, bag, or package; and when bales of different qualities are embraced in the same invoice at the same prices whereby the average price shall be reduced more than ten per centum below the value of the bale of the best quality, the value of the whole shall be appraised according to the value of the bale of the best quality; and no bale, bag, or package shall be liable to a less rate of duty in consequence of being invoiced with wool of lower value: *And provided further*, That the duty upon wool of the first class which shall be imported washed, shall be twice the amount of duty to which it would be subjected if imported unwashed, and that the duty upon wool of all classes which shall be imported scoured shall be three times the amount of duty to which it would be subjected if imported unwashed.

(5184.) * * * On woollen rags, shoddy, mungo, waste, and flocks, the duty shall be twelve cents per pound.

Sec. 2. *And be it further enacted*, That IN LIEU of the duties heretofore imposed by law on the articles hereinafter mentioned, and on such as may now be EXEMPT FROM DUTY, there shall be levied, collected, and paid on the goods, wares, and merchandise herein enumerated and provided for, imported from foreign countries, the following duties and rates of duty, that is to say:

(519.) On woollen cloths, woollen shawls, and all manufactures of wool of every description made wholly or in part of wool, not herein otherwise provided for, fifty cents per pound, and in addition thereto, thirty-five per centum ad valorem.

(520.) On flannels, blankets, hats of wool, knit goods, balmorals, woollen and worsted yarns, and all manufactures of every description composed wholly or in part of worsted, the hair of the alpaca, goat, or other like animals, except such as are composed in part of wool, not otherwise provided for, valued at not exceeding forty cents per pound, twenty cents per pound; valued at above forty cents per pound, and not exceeding sixty cents per pound, thirty cents per pound; valued at above sixty cents per pound and not exceeding eighty cents per pound, forty cents per pound; valued at above eighty cents per pound, fifty cents per pound; and, in addition thereto, upon all the above named articles, thirty-five per centum ad valorem.

(521.) On endless belts or felts for paper or printing machines, twenty cents per pound and thirty-five per centum ad valorem.

(522.) On bunting, twenty cents per square yard, and, in addition thereto, thirty-five per centum ad valorem.

(523.) On women's and children's dress goods and real or imitation Italian cloths, composed wholly or in part of wool, worsted, the hair of the alpaca, goat, or other like animals, valued at not exceeding twenty cents per square yard, six cents per square yard, and, in addition thereto, thirty-five per centum ad valorem; valued at above twenty cents the square yard, eight cents per square yard, and, in addition thereto, forty per centum ad valorem: *Provided*, That on all goods weighing four ounces and over per square yard, the duty shall be fifty cents per pound, and, in addition thereto, thirty-five per centum ad valorem.

(524.) On clothing ready made, and wearing apparel of every description, and balmoral skirts and skirting, and goods of similar description, or used for like purposes, composed wholly or in part of wool, worsted, the hair of the alpaca, goat, or other like animals, made up or manufactured wholly or in part by the tailor, seamstress, or manufacturer, except knit goods, fifty cents per pound, and, in addition thereto, forty per centum ad valorem.

(525.) On webbings, beltings, bindings, braids, galloons, fringes, gimps, cords, cords and tassels, dress-trimmings, head-nets, buttons or barrel buttons, or buttons of other forms for tassels or ornaments, wrought by hand or braided by ma-

chinery, made of wool, worsted, or mohair, or of which wool, worsted, or mohair is a component material, *unmixed with silk*,† fifty cents per pound, and, in addition thereto, fifty per centum ad valorem.

(526.) On Aubusson and Axminster carpets, and carpets woven whole for rooms, fifty per centum ad valorem; on Saxony, Wilton, and Tournay velvet carpets, wrought by the Jacquard machine, seventy cents per square yard, and, in addition thereto, thirty-five per centum ad valorem; on Brussels carpets wrought by the Jacquard machine, forty-four cents per square yard, and, in addition thereto, thirty-five per centum ad valorem; on patent velvet and tapestry velvet carpets, printed on the warp or otherwise, forty cents per square yard, and, in addition thereto, thirty-five per centum ad valorem; on tapestry Brussels carpets printed on the warp or otherwise, twenty-eight cents per square yard, and, in addition thereto, thirty-five per centum ad valorem; on treble ingrain, three-ply, and worsted chain Venetian carpets, seventeen cents per square yard, and, in addition thereto, thirty-five per centum ad valorem; on yarn, Venetian and two-ply ingrain carpets, twelve cents per square yard, and, in addition thereto, thirty-five per centum ad valorem; on druggets and bockings, printed, colored, or otherwise, twenty-five cents per square yard, and, in addition thereto, thirty-five per centum ad valorem; on hemp or jute carpeting, eight cents per square yard; on carpets and carpetings of wool, flax, or cotton, or parts of either, or other material not otherwise herein specified, forty per centum ad valorem: *Provided*, That mats, rugs, screens, covers, hassocks, bedsides, and other portions of carpets or carpeting shall be subjected to the rate of duty herein imposed on carpets or carpeting of like character or description, and that the duty on all other mats, (not exclusively of vegetable material,) screens, hassocks, and rugs, shall be forty-five per centum ad valorem.

(527.) On oil cloths for floors, stamped, painted, or printed, valued at fifty cents or less per square yard, thirty-five per centum ad valorem; valued at over fifty cents per square yard, and on all other oil cloth, (except silk oil cloth,) and on water-proof cloth, not otherwise provided for, forty-five per centum ad valorem; on oil silk cloth, sixty per centum ad valorem.

† The words "unmixed with silk" repealed by Act of March 29, 1867.—(U. S. Statutes at Large, vol. 15, p. 24)

JOINT RESOLUTION OF MARCH 25, 1867.

(From U. S. Statutes at Large, vol. 15, p. 22.)

JOINT RESOLUTION fixing the rate of duty on Umbrellas, and on Wire Spiral Furniture Springs.

- (528.) *Be it resolved by the Senate and House of Representatives of the United States of America in Congress assembled,* That from and after the passage of this joint resolution, there shall be levied, collected, and paid upon umbrellas, parasols, and sunshades, imported from foreign countries, when made of silk, no lower rate of duty than that now imposed upon piece and dress silks, namely, sixty per centum ad valorem; and when made of other materials than silk, the duty shall be fifty per centum ad valorem; and that wire spiral furniture springs, imported from foreign countries, manufactured of iron wire, shall be required to pay the same rate of duty as now imposed on iron wire, namely, two cents per pound, and fifteen per centum ad valorem.

JOINT RESOLUTION OF MARCH 26, 1867.

(From U. S. Statutes at Large, vol. 15, p. 23.)

JOINT RESOLUTION providing for the importation into the United States of certain works of art duty free, and for other purposes.

- (529.) *Be it resolved by the Senate and House of Representatives of the United States of America in Congress assembled,* That from and after the passage of this joint resolution, any object of art imported by any individual or association of individuals for presentation, as a gift, to the United States government, or to any State, county, or municipal government, shall be admitted free of duty, under such rules and regulations as the Secretary of the Treasury may prescribe.

* * * * *

ACT OF FEBRUARY 3, 1868.

(From U. S. Statutes at Large, vol. 15, p. 34.)

AN ACT to provide for the exemption of Cotton from Internal Tax.

- (530.) *Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That all cotton grown in the United States after the year eighteen hundred and sixty-seven shall be exempt from internal tax; and cotton imported from foreign countries on and after November first, eighteen hundred and sixty-eight, shall be exempt from duty.

EXTRACT OF ACT OF JULY 20, 1868.

(From U. S. Statutes at Large, vol. 15, p. 125, &c.)

AN ACT imposing taxes on distilled Spirits and Tobacco, and for other purposes.

* * * * *

- (531.) **Sec. 2.** *And be it further enacted,* That proof spirits shall be held and taken to be that alcoholic liquor which contains one half its volume of alcohol of a specific gravity of seven thousand nine hundred and thirty-nine ten thousandths (.7939) at sixty degrees Fahrenheit;

* * * * *

- (532.) **Sec. 61.** * * * On snuff, manufactured of tobacco or any substitute for tobacco, ground, dry, damp, pickled, scented, or otherwise, of all descriptions, when prepared for use, a tax of thirty-two cents per pound. And snuff flour * * * shall be taxed as snuff; * * * on all chewing tobacco, * * * a tax of thirty-two cents per pound. * * * On all smoking tobacco * * * a tax of sixteen cents per pound.

* * * * *

- (533.) **Sec. 77.** * * * All manufactured tobacco and snuff (not including cigars) imported from foreign countries, after the passage of this act, shall, IN ADDITION to the import duties imposed on the same, pay the tax prescribed in this act for like kinds of tobacco and snuff manufactured in the United States, and have the same stamps respectively affixed.

* * * * *

- (534.) **Sec. 81** * * * On cigars, of all descriptions, made of tobacco or any substitute therefor, five dollars per thousand; on cigarettes weighing not exceeding three pounds per thousand, one dollar and fifty cents per thousand; when weighing exceeding three pounds per thousand, five dollars per thousand.

* * * * *

- (534½.) **Sec. 82.** * * * Cigarettes and cheroots shall be held to be cigars under the meaning of this act.

* * * * *

- (535.) **Sec. 85.** *And be it further enacted,* That from and after the passage of this act all cigars shall be packed in boxes not before used for that purpose, containing, respectively, twenty-five, fifty, one hundred, two hundred and fifty, or five hundred cigars each;

* * * * *

- (536.) **Sec. 87.** * * * That from and after the passage of this act, the duty on all cigars imported into the United States from foreign countries shall be two dollars and fifty cents per pound, and twenty-five per centum ad valorem.

* * * * *

- (537.) **Sec. 93.** *And be it further enacted,* That all cigars imported from foreign countries after the passage of this act, shall, IN ADDITION to the import duties imposed on the same, pay the tax prescribed in this act for cigars manufactured in the United States, and have the same stamps affixed. Such stamps shall be affixed and cancelled by the owner or importer of cigars while they are in the custody of the proper custom house officers; and such cigars shall not pass out of the custody of such officers until the stamps have been affixed and cancelled,

but shall be put up in boxes containing quantities as prescribed in this act for cigars manufactured in the United States before such stamps are affixed.

* * * * *

ACT OF FEBRUARY 19, 1869.

(From U. S. Statutes at Large, vol. 15, p. 271.)

AN ACT to authorize the Importation of Machinery, for Repair only, free of Duty.

(538.) *Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That machinery for repair may be imported into the United States without payment of duty, under bond to be given in double the appraised value thereof, to be withdrawn and exported after said machinery shall have been repaired; and the Secretary of the Treasury is hereby authorized and directed to prescribe such rules and regulations as may be necessary to protect the revenue against fraud, and secure the identity and character of all such importations when again withdrawn and exported, restricting and limiting the export and withdrawal to the same port of entry where imported, and also limiting all bonds to a period of time not more than six months from the date of the importation.

ACT OF FEBRUARY 24, 1869.

(From U. S. Statutes at Large, vol. 15, p. 274.)

AN ACT regulating the duties on imported Copper and Copper Ores.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That from and after the passage of this act, IN LIEU of the duties heretofore imposed by law on the articles hereinafter mentioned, there shall be levied, collected, and paid on the articles herein enumerated and provided for, imported from foreign countries, the following specified duties and rates of duty, that is to say :

(539.) On all copper imported in the form of ores, three cents on each pound of fine copper contained therein; on all regulus of copper, and on all black or coarse copper, four cents on each pound of fine copper contained therein; on all old copper, fit only for re-manufacture, four cents per pound; on all copper in plates, bars, ingots, pigs, and in other forms not manufactured or herein enumerated, including sulphate of copper or blue vitriol, five cents per pound; on copper in rolled plates called braziers' copper, sheets, rods, pipes, and copper bottoms, * * * and all manufactures of copper,† or of which copper shall be a component of chief value, not otherwise herein provided for, forty-five per centum ad valorem: *Provided*, That the increased duty imposed by this act shall not apply to any of the articles therein enumerated which shall have been in course of transit to the United States, and actually on shipboard on the nineteenth of January, eighteen hundred and sixty-nine.

ACT OF JULY 14, 1870.

(From U. S. Statutes at Large, vol. 16, p. 256, &c.)

AN ACT to reduce Internal Taxes, and for other purposes.

* * * * *

Sec. 21. *And be it further enacted*, That after the thirty-first day of December, eighteen hundred and seventy, IN LIEU of the duties now imposed by law on the articles herein-after enumerated or provided for, imported from foreign countries, there shall be levied, collected, and paid the following duties and rates of duties, that is to say:

- (540.) On teas of all kinds, fifteen cents per pound.
- (541.) On coffee of all kinds, three cents per pound.
- (542.) On cacao, or cocoa, two cents per pound.
- (543.) On cocoa leaves or shells, one cent per pound.
- (544.) On ground or prepared cacao or cocoa, five cents per pound; and on chocolate, seven cents per pound.
- (545.) On all molasses, five cents per gallon.

† See note to manufactures of copper in the schedule.

(546.) On tank-bottom sirup of sugar-cane juice, melada, concentrated melada, and concentrated molasses, one and one-half cents per pound.

(547.) (Sugar provided for in Act of December 22, 1870.)

(548.) On all wines imported in casks, containing not more than twenty-two per centum of alcohol, and valued at not exceeding forty cents per gallon, twenty-five cents per gallon; valued at over forty cents, and not over one dollar per gallon, sixty cents per gallon; valued at over one dollar per gallon, one dollar per gallon, and in addition thereto twenty-five per centum ad valorem.

(549.) On wines of all kinds, imported in bottles, and not otherwise herein provided for, the same rate per gallon as wines imported in casks, but all bottles containing one quart or less than one quart, and more than one pint, shall be held to contain one quart, and all bottles containing one pint or less shall be held to contain one pint, and shall pay in addition three cents for each bottle.

(550.) On champagne and all other sparkling wines, in bottles, six dollars per dozen bottles containing each not more than one quart and more than one pint; and three dollars per dozen bottles containing not more than one pint each, and more than one half-pint; and one dollar and fifty cents per dozen bottles, containing one-half pint each, or less; and in bottles containing more than one quart each, shall pay, in addition to six dollars per dozen bottles, at the rate of two dollars per gallon on the quantity in excess of one quart per bottle: *Provided*, That any liquors containing more than twenty-two per centum of alcohol, which shall be entered under the name of wine, shall be forfeited to the United States: *And provided further*, That wines, brandy, and other spirituous liquors imported in bottles shall be packed in packages containing not less than one dozen bottles in each package; and all such bottles shall pay an additional duty of three cents for each bottle; no allowance shall be made for breakage unless such breakage is actually ascertained by count, and certified by a custom-house appraiser; and so much of section fifty-nine of an act entitled "An act to regulate the collection of duties on imports and tonnage," approved March two, seventeen hundred and ninety-nine, as provided for allowance for leakage and breakage, is hereby repealed.

(551.) On brandy and other spirits manufactured or distilled from grain or other materials, and not otherwise herein†

† The word "herein" inserted in this paragraph by virtue of the resolution of January 30, 1871. (See Paragraph 652.)

provided for, two dollars per proof gallon: *Provided*, That each and every gauge or wine gallon of measurement shall be counted as at least one proof gallon; and the standard for determining the proof of brandy and other spirits, and of wine or liquors of any kind imported, shall be the same as that which is defined in the second section of the "Act imposing taxes on distilled spirits and tobacco, and for other purposes," approved July twenty, eighteen hundred and sixty-eight.

(552.) On cordials, liqueurs, arrack, absynthe, kirshwasser, vermouth, ratafia, and other similar spirituous beverages, or bitters containing spirits, and not otherwise herein† provided for, two dollars per proof gallon: *Provided*, That any brandy or other spirituous liquors imported in casks of less capacity than fourteen gallons, shall be forfeited to the United States.

(553.) On pimento and on black, white, and red or Cayenne pepper, five cents per pound.

(554.) On ground pimento and on ground pepper of all kinds, ten cents per pound.

(555.) On ginger root, two cents per pound.

(556.) On ginger, ground, five cents per pound.

(557.) On cinnamon and on nutmegs, twenty cents per pound.

(558.) On mace, twenty-five cents per pound.

(559.) On cloves, five cents per pound.

(560.) On clove stems, three cents per pound.

(561.) On cassia and cassia vera, ten cents per pound.

(562.) On cassia buds and ground cassia, twenty cents per pound.

(563.) On all other spices, twenty cents per pound; ground or prepared, thirty cents per pound.

(564.) On corsets, or manufactured cloth, woven or made in patterns of such size, shape, and form, or cut in such manner as to be fit for corsets, when valued at six dollars per dozen or less, two dollars per dozen; when valued over six dollars per dozen, thirty-five per centum ad valorem.

(565.) On eyelets of every description, six cents per thousand.

(566.) On ultramarine, six cents per pound.

(567.) On wools on the skin, the same rates as on other wools, the quantity and value to be ascertained under such rules as the Secretary of the Treasury may prescribe.

† The word "herein" inserted in this paragraph by virtue of the Resolution of July 30, 1871, (See paragraph 652.)

(568.) On flax straw, five dollars per ton.

(569.) On flax not hackeled or dressed, twenty dollars per ton; on flax hackeled, known as "dressed line," forty dollars per ton.

(570.) On hemp, manilla, and other like substitutes for hemp, not otherwise herein† provided for, twenty-five dollars per ton.

(571.) On the tow of flax or hemp, ten dollars per ton.

(572.) On jute, sunn, coir, and Sisal grass, fifteen dollars per ton.

(573.) On jute butts, six dollars per ton.

(574.) On cotton bagging, or other manufactures, not otherwise herein‡ provided for, suitable for the uses to which cotton bagging is applied, composed in whole or in part of hemp, jute, flax, gunny bags, gunny cloth, or other material, and valued at seven cents or less per square yard, two cents per pound; valued at over seven cents per square yard, three cents per pound.

(575.) On iron in pigs, seven dollars per ton.

(576.) On cast scrap-iron of every description, six dollars per ton.

(577.) On wrought scrap-iron of every description, eight dollars per ton: *Provided*, That nothing shall be deemed scrap-iron except waste or refuse iron that has been in actual use, and is fit only to be remanufactured.

(578.) On sword blades, thirty-five per centum ad valorem.

(579.) On swords, forty-five per centum ad valorem.

(580.) On steel railway bars, one and one-quarter cent per pound; and on all railway bars made in part of steel, one cent per pound: *Provided*, That metal converted, cast, or made from iron by the Bessemer or pneumatic process, of whatever form or description, shall be classed as steel: *And provided further*, That round iron in coils, three-sixteenths of an inch or less in diameter, whether coated with metal or not so coated, and all descriptions of iron wire, and wire of which iron is a component part, not otherwise specifically enumerated and provided for, shall pay the same duty as iron wire, bright, coppered, or tinned: *And provided further*, That steel, commercially known as crinoline, corset, and hat steel wire, shall pay duty at the rate of nine cents per pound and ten per centum ad valorem.

†‡The word "herein" inserted in these paragraphs by virtue of the Resolution of January 30, 1871. (See paragraph 652.)

(581.) On rough or unfinished grindstones, one dollar and fifty cents per ton; on finished grindstones, two dollars per ton.

(582.) On freestone, sandstone, granite, and all building or monumental stone, except marble, one dollar and fifty cents per ton.

(583.) On all sawed, dressed, or polished marble, marble slabs, and marble paving tiles, thirty per centum ad valorem, and in addition, twenty-five cents per superficial square foot not exceeding two inches in thickness; if more than two inches in thickness, ten cents per foot, in addition to the above rates for each inch or fractional part thereof in excess of two inches in thickness: *Provided*, That if exceeding six inches in thickness, such marble shall be subject to the duty now imposed upon marble blocks.

(584.) On hair cloth of the description known as hair seating, eighteen inches wide or over, forty cents per square yard; less than eighteen inches wide, thirty cents per square yard.

(585.) On hair cloth known as crinoline cloth, and on all other manufactures of hair not otherwise herein † provided for, thirty per centum ad valorem.

(586.) On hair pins, made of iron wire, fifty per centum ad valorem.

(587.) On analine dyes and colors, by whatever name known, fifty cents per pound, and thirty-five per centum ad valorem.

(588.) On buttons and on ornaments for dresses and outside garments made of silk, or of which silk is the component material of chief value, and containing no wool, worsted, or goat's hair, fifty per centum ad valorem.

(589.) On silicate of soda, or other alkaline silicates, a half a cent per pound.

(590.) On sporting gun-wads of all descriptions, thirty-five per centum ad valorem.

(591.) On nickel, thirty cents per pound.

(592.) On nickel oxide and alloy of nickel with copper, twenty cents per pound.

(593.) On watches, watch cases, watch movements, parts of watches, and watch materials, twenty-five per centum ad valorem.

† The word "herein" inserted in this paragraph by virtue of the Resolution of January 30, 1871. (See paragraph 652.)

(594.) On watch jewels, ten per centum ad valorem.

(595.) On live animals, twenty per centum ad valorem: *Provided*, That animals specially imported for breeding purposes from beyond the seas shall be admitted free, upon proof thereof satisfactory to the Secretary of the Treasury, and under such regulations as he may prescribe: *And provided further*, That teams of animals, including their harness and tackle, actually owned by persons immigrating to the United States with their families, from foreign countries, and in actual use for the purposes of such immigration, shall also be admitted free of duty, under such regulations as the Secretary of the Treasury may prescribe: *And provided further*, That all animals brought into the United States temporarily and for a period not exceeding six months, for the purpose of exhibition or competition for prizes offered by any agricultural or racing association, shall be admitted free of duty upon bond being first given, in accordance with regulations to be prescribed by the Secretary of the Treasury, with condition that the full duty hereinbefore imposed shall be paid in case of the sale of any such animals in the United States.

(596.) On oranges, lemons, pineapples, and grapes, twenty per centum ad valorem; and on limes, bananas, plantains, shaddocks, mangoes, and cocoanuts, ten per centum ad valorem: *Provided*, That no allowance shall be made for loss by decay on the voyage, unless the said loss shall exceed twenty-five per centum of the quantity, and the allowance then made shall be only for the amount of loss in excess of twenty-five per centum of the whole quantity.

(597.) On Zante, or other currants, and prunes and plums, two and one half cents per pound.

(598.) On neat's-foot oil, and all animal, whale, seal, and fish oils, twenty per centum ad valorem.

(599.) On oil made of linseed or flaxseed, thirty cents per gallon, seven pounds and a half of weight to be estimated as a gallon.

(600.) On hempseed and rapeseed; and other oil seeds of like character other than linseed or flaxseed, one-half cent per pound.

(601.) On linseed or flaxseed, twenty cents per bushel of fifty-six pounds weight: *Provided*, That no drawback shall be allowed on oil cake made from imported seed.

(602.) On sesame seed oil or Cenne oil, and cotton seed oil, thirty cents per gallon.

(603.) On sesame seed, ten per centum ad valorem.

(604.) On opium, one dollar per pound.

(605.) On opium prepared for smoking, and on all other preparations of opium not otherwise herein† provided for, six dollars per pound: *Provided*, That opium prepared for smoking, and other preparations of opium, deposited in bonded warehouse, shall not be removed therefrom for exportation without payment of duties, and such duties shall not be refunded.

(606.) On morphia, and on all salts of morphia, one dollar per ounce.

(607.) On cotton thread, yarn, warps, or warp yarn, not wound upon spools, whether single or advanced beyond the condition of single by twisting two or more single yarns together, whether on beams or in bundles, skeins, or cops, or in any other form, valued at not exceeding forty cents per pound, ten cents per pound; valued at over forty cents per pound and not exceeding sixty cents per pound, twenty cents per pound; valued at over sixty cents per pound and not exceeding eighty cents per pound, thirty cents per pound; valued at over eighty cents per pound, forty cents per pound; and in addition to said rates of duty twenty per centum ad valorem.

Sec. 22. *And be it further enacted*, That after the thirty-first day of December, eighteen hundred and seventy, IN ADDITION to imported articles now by law EXEMPT FROM DUTY, and not herein otherwise provided for, the following articles hereinafter enumerated and provided for shall also be free.

(608.) Acid, arsenious, crude. Acid, nitric, not chemically pure. Acid, muriatic. Acid, oxalic. Acid, picric, and nitropicric: *Provided*, That carboys containing acid shall be subject to the same duty as if empty. Arsenic. Aconite, root, leaf, and bark. Agaric. Alkanet root. Alkekengi. Albumen and lactarine. Amber, gum. Aloes. Aniline oil, crude. Ammonia, crude. Annato seed. Argols, crude. Asbestos, not manufactured.

(609.) Articles imported for the use of the United States: *Provided*, That the price of the same did not include the duty.

(610.) Articles the growth, produce, and manufacture of the United States when returned in the same condition as exported: *Provided*, That proof of the identity of such articles be made

†The word "herein" inserted in this paragraph by virtue of the Resolution of January 30, 1871. (See paragraph 652.)

under regulations to be prescribed by the Secretary of the Treasury ; and if such articles were subject to internal tax at the time of exportation, such tax shall be proved to have been paid before exportation and not refunded. And all acts and parts of acts heretofore passed prescribing regulations in regard to such importations are hereby repealed.

(611.) Bamboos, unmanufactured.

(612.) Barks, viz. : Quilla, Peruvian, Lima, calisaya, and all cinchona barks, Canella alba, pomegranate, croton, cascarilla, and all other barks not otherwise provided for.

(613.) Belladonna, root and leaf. Bromine. Bitter apples, colocynth, coloquintida. Berries, nuts, and vegetables for dyeing, or used for composing dyes, not otherwise provided for in this act.

(614.) Bells broken and bell metal broken, and fit only to be remanufactured. Bones, crude, not manufactured, bones, ground and calcined, bone dust and bone ash for manufacture of phosphates and fertilizers. Books which have been printed and manufactured more than twenty years. Brimstone, crude. Burrstone in blocks, rough or unmanufactured, and not bound up into millstones. Buchu leaves.

(615.) Citrate of lime. Colombo root. Cantharides. Castor or castoreum. Catechu or cutch. Cat-gut or whip gut, unmanufactured. Coal, anthracite. Coc[c]ulus indicus. Conian cicuta, or hemlock, seed and leaf. Cudbear. Collections of antiquity, specially imported and not for sale. Chalk and cliff stone, unmanufactured. Cork wood or cork bark, unmanufactured. Carnelian, unmanufactured. Cuttle-fish bone.

(616.) Diamond dust or bort. Dragon's blood.

(617.) Eggs. Emory ore or rock, not pulverized, not ground. Esparto, or Spanish grass, and other grasses and pulp of, for the manufacture of paper.

(618.) Fibrin, in all forms. Fish, fresh, for immediate consumption. Fish for bait. Flint and ground flint stones. Folie digitalis. Fashion plates engraved on steel or on wood, colored, plain. Fur skins of all kinds not dressed in any manner.

(619.) Glass, broken in pieces, which cannot be cut for use, and fit only to be remanufactured. Guano, and other animal manures. Gums, Arabic, Jeddo, Senegal, Barbary, East India, Cape, Australia, gum benzoin or benjamin, gum copal, sandarac, damar, gamboge, cowrie, mastic, shellac, tragacanth, olebanum, guaiac, myrrh, bdellium, garbanum, and all gums not otherwise provided for. Gutta-percha, crude. Goat skins, raw.

(620.) Horse and cow hair, not cleaned and dressed. Hoofs, horns, and horn tips. Hide cuttings, raw and in the hair, for glue stock. Hemlock bark. Hyoscyamus, or henbane leaf.

(621.) Iodine, crude. Ipecac. India-rubber, crude, and milk of. Ivory and vegetable ivory, unmanufactured.

(622.) Jalap. Jet, unmanufactured. Juniper and laurel berries.

(623.) Kryolite.

(624.) S. Lac, crude, seed, button, stick, shell or dye. Lava, unmanufactured. Leeches. Life-boats and life-saving apparatus, specially imported by societies incorporated or established to encourage the saving of human life. Liquorice root. Litmus and all lichens, prepared or not prepared. Logs and round unmanufactured timber not otherwise provided for, and ship timber. Madder root, of all kinds, ground, and ground munget, or India madder. Manna. Moss, Iceland, and other mosses, crude. Musk and civet, crude, in natural pod.

(625.) Nitrate of soda, or cubic niter.

(626.) Oak bark. Ore of antimony, or crude sulphuret of. Orange and lemon peel, not preserved, candied, or otherwise prepared. Orchill, or archill, in the weed or liquid.

(627.) Palm nuts and palm-nut kernels. Palm and cocoanut oil.

(628.) Paintings, statuary, fountains, and other works of art, the production of American artists: *Provided*, That the fact of such production be verified by the certificate of any consul or minister of the United States indorsed upon the written declaration of the artist: *And provided further*, That all paintings, statuary, fountains, and other works of art, the production and property of an American artist, now held for payment of duties in any custom-house in the United States, shall be surrendered to such artist without payment of duties or charge, upon his affidavit filed in the Department of the Secretary of the Treasury that the same are the production of such artist.

(629.) Paintings, statuary, fountains, and other works of art, imported expressly for presentation to national institutions, or to any State, or to any municipal corporation.

(630.) Philosophical and scientific apparatus, instruments, and preparations, statuary, casts of marble, bronze, alabaster, or plaster of Paris, paintings, drawings, and etchings, specially imported in good faith, for the use of any society or institution incorporated or established for philosophical, educational, scientific or literary purposes, or encouragement of the fine arts, and not intended for sale.

(631.) Household effects of persons and families returning or emigrating from foreign countries, which have been in actual use abroad by them, and not intended for any other person or persons or for sale, not exceeding the value of five hundred dollars.

(632.) Phosphates, crude or native, for fertilizing purposes.

(633.) Plants, trees, shrubs, roots, seed-cane, and seeds imported by the Department of Agriculture, or the United States Botanic Garden.

(634.) Platinum vases or retorts for chemical uses, or parts thereof.

(635.) Potassia, muriate of.

(636.) Quassia wood.

(637.) Rags of cotton, linen, jute, and hemp, and paper waste, or waste or clippings of any kind fit only for the manufacture of paper, including waste rope and waste bagging.

(638.) Rhubarb. Resins, crude, not otherwise provided for. Rose leaves.

(639.) Saffron and Safflower. Sarsaparilla, crude. Seaweed, not otherwise provided for. Scammony, or resin of scammony. Sandal wood. Seeds: cardamon, caraway, coriander, fennel, fennel, cummin, and other seeds not otherwise provided for. Senna, in leaves. Shells of every description, not manufactured. Shrimps, or other shell fish. Skeletons, and other preparations of anatomy. Silk-worm eggs. Specimens of natural history, botany, and mineralogy, when imported for cabinets as objects of taste or science, and not for sale. Squills, or silla. Sweepings of silver or gold.

(640.) Tapioca, cassava, or cassada. Tea plants. Turtles.

(641.) Verdigris, or subacetate of copper.

(642.) Wood ashes, and lye of, and beet-root ashes. Woods, viz.: poplar or other woods for the manufacture of paper. Worm seed, Levant.

(643.) Xylonite, or Xylotile.

(643½.) **Sec. 23.** *And be it further enacted,* That for the term of two years from and after the passage of this act, and no longer, machinery and apparatus designed only for, and adapted to be used for, steam-towage on canals, and not now manufactured in the United States, may be imported by any State, or by any person duly authorized by the legislature of any State, free of duty, subject to such regulations as may be prescribed by the Secretary

of the Treasury. And also for the term of two years from and after the passage of this act, and no longer, steam-plow machinery, adapted to the cultivation of the soil, may be imported by any person for his own use, free of duty, subject to such regulations of the Secretary of the Treasury as before provided.

* * * * *

(644.) **Sec. 26.** *And be it further enacted,* That all imported goods, wares, and merchandise which may be in the public stores or bonded warehouses on the day and year this act shall take effect, shall be subjected to no other duty upon the entry thereof for consumption than if the same were imported respectively after that day; and all goods, wares, and merchandise remaining in bonded warehouses on the day and year this act shall take effect, and upon which the duties shall have been paid, shall be entitled to a refund of the difference between the amount of duties paid, and the amount of duties said goods, wares, and merchandise would be subject to if the same were imported respectively after that day. (See paragraph No. 651.)

* * * * *

ACT OF DECEMBER 22, 1870.

AN ACT to amend an act entitled "An Act to reduce Internal Taxes, and for other purposes," approved July 14, 1870.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That so much of section twenty-one, of the act to reduce internal taxes, and for other purposes, approved July fourteenth, eighteen hundred and seventy, as relates to sugar, be AMENDED so it will read:

(645.) On all sugar not above number seven, Dutch standard in color, one and three-quarter cents per pound.

(646.) On all sugar above number seven, and not above number ten, Dutch standard in color, two cents per pound.

(647.) On all sugar above number ten, and not above number thirteen, Dutch standard in color, two and one-quarter cents per pound.

(648.) On all sugar above number thirteen, and not above number sixteen, Dutch standard in color, two and three-quarter cents per pound.

(649.) On all sugar above number sixteen, and not above number twenty, Dutch standard in color, three and one-quarter cents per pound.

(650.) On all sugar above number twenty, Dutch standard in color, and on all refined loaf, lump, crushed, powdered, and granulated sugar, four cents per pound: *Provided*, That the Secretary of the Treasury shall, by regulation, prescribe and require that samples from packages of sugar shall be taken by the proper officers, in such manner as to ascertain the true quality of such sugar; and the weights of sugar imported in casks or boxes shall be marked distinctly by the custom-house weigher, by scoring the figures indelibly on each package: *And provided further*, That all sirup of sugar, sirup of sugar-cane juice, melada, concentrated melada, or concentrated molasses, entered under the name of molasses, shall be forfeited to the United States.

JOINT RESOLUTION OF JANUARY 30, 1871.

JOINT RESOLUTION declaratory of the meaning of the act entitled, "An Act to reduce Internal Taxes, and for other purposes," approved July 14, 1870.

(651.) *Be it resolved by the Senate and House of Representatives of the United States of America in Congress assembled*, That all foreign merchandise which arrived at a port of the United States on or before the thirty-first day of December, eighteen hundred and seventy, and not entered or transferred to a public store or bonded warehouse, shall be entitled to the benefits of the twenty-sixth section of an act entitled, "An Act to reduce internal taxes, and for other purposes," approved July fourteen, eighteen hundred and seventy, the same as such merchandise would have been entitled to, had it actually been in public store or bonded warehouse on or prior to the thirty-first day of December, eighteen

hundred and seventy: *Provided*, That the owner of such merchandise shall, within thirty days from the passage of this resolution, make application therefor in writing to the collector of the port at which such merchandise arrived.

- (652.) **Sec. 2.** *And be it further enacted*, That the said act is hereby further amended by inserting the word "herein" in the twenty-first section thereof, between the words "otherwise" and "provided," wherever the said words occur together in the said section, and this amendment shall take effect from and after January first, eighteen hundred and seventy-one.

SCHEDULE

OF

U. S. IMPORT DUTIES

UNDER

EXISTING LAWS AND DECISIONS.

EXPLANATION.

The articles in the following schedule are alphabetically arranged under the *noun*, the qualifying word following, and each article bears reference to the paragraphs of the Digest prescribing the rate of duty, which paragraphs are consecutively numbered. Those articles marked "according to material" are classed under manufactures.

The term "Reg. of 1857," refers to the General Regulations of the Treasury Department issued 1857; "Rev. Reg." to the Revised Regulations issued 1869; and the Decisions, i. e. "dec. of—," to those rendered by the Department from 1857 to May 1, 1871.

Articles not enumerated or provided for in the following schedule, are liable to duty under section 24 of the act of March 2, 1831.—(See paragraph No. 166 of the Digest.)

Articles produced *east* of the Cape of Good Hope and imported from a place *west* thereof, are subject to the discriminating duty imposed by section 6 of the act of March 3, 1865, *in addition* to the rates herein named; as are also those articles which would otherwise be admitted *free* of duty.—(See Art. 1 of the Appendix.)

A

Absynthe, (see liquors.)	Acid, carbolic, used for medicinal purposes, (dec. of Oct. 18, 1869,) (10).....10 per ct.
Accordeons, (see musical instr's.)	“ carbolic, used as a disinfectant, (dec. of Oct. 18, 1869,) (166).....20 per ct.
Acid, acetic, acetous or concentrated vinegar, or pyroligneous acid, exceeding the specific gravity of 1.040, (432).....80 cts. per lb.	“ chromic, (4).....15 per ct.
not exceeding the specific gravity of 1.040, known as No. 8, (432).....25 cts. per lb.	“ citric, (173).....10 cts. per lb.
“ arsenious, crude, (608)..... free.	“ gallic, (460).....\$1.50 per lb.
“ benzoic, (207).....10 per ct.	“ muriatic, (608)..... free.
“ boracic, (173). .....5 cts. per lb.	“ nitric, yellow and white, (10).....10 per ct.
“ carbolic, used for chemical and manufacturing purposes, (dec. of Oct. 18, 1869,) (113)..... free.	“ nitric, not chemically pure, (608) free.
	“ oxalic, (608)..... free.

Acid, picric, and nitro picric, (608) free.	Alpaca, hair of the, (see wool)
“ rosalic, so-styled, (dec. of Sept. 24, 1869,) (166)....20 per ct.	“ “ manufactur- ed, (see dress goods, clothing, and manufs. of worsted.)
“ sulphuric or oil of vitriol, (173).....1 ct. per lb.	Alum, patent alum, alum sub- stitute, sulphate of alumina, and aluminous cake, (174) 60 cts. per 100 lbs.
“ tannic, (460).....\$2 per lb.	Ambergris, (115)..... free.
“ tartaric, (173).....20 cts. per lb.	Amelines of worsted, as manu- factures of worsted, (three decs. of Sept. 21, 1857.)
Acids, of every description, used for chemical and manufactur- ing purposes, not otherwise provided for, (113)..... free.	Amethyst, (see precious stones.)
Acids, of every description, used for medicinal purposes or in the fine arts, not otherwise provided for, (10).....10 per ct.	Ammonia, (208)..... 20 per ct.
<i>Provided</i> , that carboys con- taining acid shall be subject to the same duty as if empty, (608.)	“ acetate or pyrolignite of, (433).....70 cts. per lb.
Aconite, root, leaf, and bark, (608) free.	“ carbonate of, (208)....20 per ct.
Acorns and acorn coffee, (see coffee substitutes.)	“ crude, (608)..... free.
Adamantine spar, as emery stone (Reg. of 1857, p. 586,) (617). free.	“ muriate of, (10).....10 per ct.
Adzes, as manuf. of steel, (390) 45 per ct.	“ sal, (10).....10 per ct.
Agaric, (608)..... free.	“ sulphate of, (dec of Feb. 11, 1871) (208) 20 per ct.
Agates, (see precious stones.)	Anatomy, preparations of, (639) free.
Agriculture, Department of, or the U. S. Botanic Garden ;— plants, trees, shrubs, roots, seed-cane, and seeds imported for, (633)..... free.	Anchors or parts thereof. 2½ cts. per lb.
Albata, (see German silver.)	Anchors so broken, rusty or old as to be unfit for use and fit only to be remanufactured, (dec. of March 6, 1869,) (577) \$8 per ton.
Albumen, (608.)..... free.	Anchovies, preserved in oil or otherwise, (470).....50 per ct.
Alcohol, (see liquors.)	Andirons, of cast iron, (372). 1½ ct. per lb.
“ amylic, or fusel oil, (446).....\$2 per gall.	Aniline, chemical preparation, (dec. of July 17, 1863,) (166). 20 per ct
Alcornoque, (113)..... free.	Aniline dyes and colors, by whatever name known, (dec. of March 22, 1870,) (587.) 50 cts per lb. and 35 per ct.
Ale, porter and beer, in bot- tles, * (346).....35 cts. per gall.	Animals, alive, (595)..... 20 per ct.
Ale, porter and beer, otherwise than in bottles, (346)....20 cts. per gall.	Animals, for breeding purposes, from beyond the seas, (under regulations,) (dec. of Feb. 3, 1871,) (595)..... free.
Alkekengi, (608)..... free.	
Almonds, (435).....6 cts. per lb.	
“ shelled, (435)....10 cts. per lb.	

* “The 35 cts. per gallon obviously includes duty on the bottles, as when not bottled pays but 20 cts. per gallon.”—(Decision of January 22, 1869.)

“If it becomes sour on the voyage of importation, is subjected to the regular duty for such articles, and if an abatement is claimed for damage resulting from ‘souring,’ it does not change the classification.”—(Decision of May 3, 1869.)

“Under existing laws there are no restrictions as to the size of the packages in which beer, ale and porter may be imported.”—(Decision of March 30, 1838.)

“One doz. pint bottles considered one and one-eighth gallon.”—(Decision of November, 1868.)

Animals, teams of, including harness and tackle, actually owned by persons immigrating and in actual use, (under regulations,) (595).....	free.	established for philosophical, educational, scientific, literary, or religious† purposes, or encouragement of the fine arts, and not intended for sale, (114-630).....	free.
Animals brought into the U. S. temporarily, for exhibition or competition for prizes, as provided for in 595	free.	Apparel, (see clothing and effects.)	
If sold in U. S. subject to duty.		Apples, (14).....	.10 per ct.
Annatto, (115).....	free.	“ bitter, (613).....	free.
“ extract of, (430).....	20 per ct.	Aprons, silk, (411).....	.60 per ct.
Anodyne, Hoffman's, (447) 50 cts. per lb.		Archill, (see orchill.)	
“ other, (see medicines.)		Argentine, (see German silver.)	
Antimony, crude, and regulus of, (437).....	10 per ct.	Argols, crude, (see tartar.)	
“ ore of, or crude sulphuret of, (626)...	free.	Aromatic cachous, (see cosmetics.)	
Antiquity, collections of, specially imported and not for sale, (114, 128, 615).....	free.	Arrack, (see liquors.)	
Anvils, (359).....	2½ cts. per lb.	Arrow root, (439).....	.30 per ct.
Apparatus, (see boats, machinery and instruments.)		Arsenic, (608).....	free.
Apparatus, all philosophical and scientific, instruments and preparations, (dec. of October 29, 1859,) books, (dec. of Jan. 10, 1870,) maps, charts, statues, statuary, (dec. of March 13, 1870,) busts and casts of marble, bronze, alabaster or plaster of Paris; paintings, drawings, etchings, specimens of sculpture, cabinets of coins, medals, regalia,* gems, and all collections of antiquities, specially imported for the use of any society or institution incorporated or		“ in all forms, (208).....	20 per ct.
		Art, works of, (see apparatus and paintings.)	
		Articles, all, raw or unmanufactured, not otherwise provided for, (166).....	.10 per ct.
		Asbestos, (431).....	.25 per ct.
		“ not manuf'd, (608)....	free.
		Ashes, of wood and beet root, (642).....	free.
		“ of lead, (dec. of January 27, 1870) (166).....	.10 per ct.
		Asphaltum, (431).....	.25 per ct.
		Assafœtida, (10-212).....	.20 per ct.
		Augers, } as manufactures of }	45 per ct.
		Awls, } steel, (390.) }	
		Axes, }	
		Axles or parts thereof, (362). 2½ cts. per lb.	
		Axles or parts thereof, cast steel, (dec. of Oct. 6, 1864,) (390)..	.45 per ct.

B

Bacon, (6).....	2 cts. per lb.	Bags, gunny, (see gunny bags)	
Baggage, (see effects.)		“ wheat, of hemp and jute, (decs. of Dec. 27, 1862, and June 16, 1870,) (410).....	.30 per ct.
Bagging, (see cotton bagging.)			
“ waste, (see rags.)			
Bags,† Amer. manuf. (see U. S.)			

* As to what is ruled as “regalia,” see decisions of September 30, 1864; August 26, 1868; September 1, 1869; January 3, 1870, and June 25, 1870.

† Section 25, act of June 30, 1864, (U. S. Statutes at Large, vol. 13 p. 217,) provides that “all philosophical apparatus and instruments imported for the use of any society incorporated for religious purposes,” shall be subject to a duty of fifteen per centum ad valorem.

‡ “Grain bags, imported from Canada, filled with flaxseed, reported by appraiser as a ‘not unusual’ covering, are not liable to duty as bags.”—(Dec. of April 10, 1866.)

Ballast, stone, unmanufactured. (dec. of April 6, 1869) (166).....10 per ct.	Barrege, (according to material.)
“ stone manufact'd (dec. of April 6, 1869) (166) 20 per ct.	Barrels, (see United States.)
Balls, bagatelle, ivory or bone, (474).....50 per ct.	Barytes, (177)..... $\frac{1}{2}$ ct. per lb.
“ billiard, ivory or bone. (1-474) .....50 per ct.	“ acetate or pyrolignite of, (433).....40 cts. per lb.
“ India rubber, solid, from $\frac{1}{2}$ to 2 $\frac{1}{2}$ inches in diame- ter, classed as toys. (dec. of June 20, 1870,) (477).....50 per ct.	“ combinations of, with acids or water, (434) 3 cts. per lb.
“ India rubber, larger than above, (dec. of June 20, 1870, (53-277).....35 per ct.	“ nitrate of, (430).....20 per ct.
Balmorals,* (see manufs. of worsted.)	“ sulphate of, (177).... $\frac{1}{2}$ ct. per lb.
Balmorals, any other material except wool or worsted, (402) 24 cts. per lb. and 35 per ct.	Baskets, and all other articles composed of grass, ozier, palm leaf, whalebone, or willow, not otherwise provided for, (50-275).....35 per ct.
Balmoral skirts and skirting, (see clothing.)	Bassoons, (see musical insts.)
Balsam, as cosmetic, (211).....50 per ct.	Bayonets, (see guns.)
“ copavia, (176).....20 cts. per lb.	Bay rum, (see rum.)
“ Peruvian, (176).....50 cts. per lb.	Beads and bead ornaments, (471) 50 per ct.
“ tolu, (176).....30 cts. per lb.	Beams, iron, (see iron beams.)
“ used for medicinal pur- poses, (49).....30 per ct.	Beans, castor, (see seed.)
Bamboos, manu'd (37-327)....25 per ct.	“ for seed, (250).....30 per ct.
“ unmanufac'd (611).... free.	“ tonqua, (208).....20 per ct.
Bananas, (see damage on fruit, (596).....10 per ct.	“ vanilla, (206).....\$3 per lb.
Barilla, (117)..... free.	“ used as vegetables, not otherwise provided for, (24).....10 per ct.
Barks, viz.: aconite, (608;) cali- saya, (612;) Canella alba, (612;) cascarilla, (612;) all chinchona barks, (612;) croton, (612;) hemlock. (620;) Lima, (612;) oak, (626;) Peruvian, (612;) pomegranate, (612;) quilla, (612;) and all other barks not otherwise provided for, (612). free.	Beds, feather, (29).....20 per ct.
Barks, all medicinal, not other- wise provided for, (208).....20 per ct.	Bedsides, (see mats.)
Barley, (6).....15 cts per bu.	Beef, (6).....1 ct. per lb.
“ pearl or hulled, (242)....1 ct. per lb.	Beer, (see ale.)
	Bells and bell metal, old and broken and fit only to be re- manufactured,† (118-614).... free.
	Bellows, wood and leather, (90- 93-315-317).....35 per ct.
	Beltings, wool, worsted, or mo- hair, (see trimmings.)
	Belts or felts, endless, for paper or printing machines, (521).... 20 cts. per lb. and 35 per ct.
	Belts, other, (according to ma- terial.)
	Benzine or benzole, (see oils, il- luminating.)
	Bcnzoates (51).....30 per ct.

* As to what shall be classed balmorals, see dec. of December 22, 1865.

† “Which ordinarily is composed of 78 parts of copper and 22 parts of tin.”—(Decision of March 4, 1864.) Bells for churches subject to duty.

<p>Berries, flowers, nuts, plants, vegetables, and other articles in a crude state, used exclusively in dyeing or in composing dyes, not otherwise provided for, (116-119-613)..... free.</p> <p>Berries, as fruit, not otherwise provided for, (14).....16 per ct.</p> <p>“ juniper, (622)..... free.</p> <p>“ laurel, (622)..... free.</p> <p>Beverages, spirituous, (see liquors.)</p> <p>Beverages, as granulated effervescent preparations, of citrate of soda, lemonade, ginger beer, &c., (dec. of Aug. 11, 1870,) (166)..... 20 per ct.</p> <p>Binding silk, (411).....60 per ct.</p> <p>Binding, wool, worsted, or mohair, (see trimming.)</p> <p>Binding, other, (according to material.)</p> <p>Bismuth, (120)..... free.</p> <p>“ subnitrate of, (dec. of March 6, 1867,)(94-227) 40 per ct.</p> <p>Bits, polished, as saddlery, (dec. of Sept. 18, 1860,) (64-287).....35 per ct.</p> <p>“ except for saddlery, as manufactures of steel, (390) 45 per ct.</p> <p>Bitter apples, (613)..... free.</p> <p>Bitters, (see liquors and medicines.)</p> <p>Bitumen, as pitch, (35)..... 20 per ct.</p> <p>Bituminous and mineral substances in a crude state, not otherwise provided for, (32) 20 per ct.</p> <p>Blacking, of all descriptions, (166-214).....30 per ct.</p> <p>Bladders, manufs. of, (see manufs.)</p> <p>“ manufactured in part, (dec. of June 18, 1868,) (166).....20 per ct.</p> <p>Blades, sword, (578).....35 per ct.</p> <p>Blanketing, machine, (dec. of March 31, 1870,) (521)..... 20 cts. per lb. and 35 per ct.</p> <p>Blankets,* (see manufactures of worsted,) (dec. of May 13, 1871.)</p> <p>Blankets, gentionella, as manuf. of wool. (dec. of Oct. 23, 1857.)</p> <p>Blue, fig and wash, (341).....25 per ct.</p>	<p>Bluegalls, (see nutgalls.)</p> <p>Blue mass, (dec. of March 28, 1870,) (32).....20 per ct.</p> <p>Boards, rough, hewn and sawed, (26).....20 per ct.</p> <p>“ otherwise, (Reg. of 1857, p. 498,) (93-317).....35 per ct.</p> <p>Boats, life, and life-saving apparatus, specially imported by societies incorporated or established to encourage the saving of human life (624)..... free.</p> <p>Bobbinet, cotton, (406).....35 per ct.</p> <p>Bocking, printed, colored, or otherwise, (526) 25 cts. per sq. yd. and 35 per ct.</p> <p>Bodkins (according to material.)</p> <p>Bolts, brass, (see notes to manufs. of brass) (86-311).....35 per ct.</p> <p>“ for railroads, (see note to R. R. chairs) (365) 2½ cts. per lb.</p> <p>“ wrought iron, (365) 2½ cts. per lb.</p> <p>“ other, of iron, (377).....35 per ct.</p> <p>Bone or ivory drop black, (431) 25 per ct.</p> <p>Bone dust and bone ash for manufacture of phosphates and fertilizers, (122-614)..... free.</p> <p>Bones burnt or steamed, (122-614)..... free.</p> <p>“ crude, not manufactured; bones ground and calcined, (614.)..... free.</p> <p>Bonnets, hats, and hoods, for men, women, and children, of straw, chip, grass, palm leaf, willow, or any other vegetable substance, or of whalebone or other material, not otherwise provided for, (243).....40 per ct.</p> <p>The same, of hair, (585).....30 per ct.</p> <p>“ “ of silk, (411).....60 per ct.</p> <p>—braids, plaits, flats, laces, trimmings, sparterre, tissues, willow sheets and squares, used for making or ornamenting hats, bonnets, and hoods, composed of straw, chip, grass, palm leaf, willow or any other vegetable substance, or of hair, whalebone or other material, not otherwise provided for, (244-585).....30 per ct.</p>
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* For what is known by the term “blanket,” see Reg. of 1857, p. 553.

Books,* all, bound or unbound, (478).....25 per ct.	Bracelets, hair, (52-276, see also 585.).....35 per ct.
“ blank copying (dec. of March 1, 1858) (478).....25 per ct.	Braces, (see suspenders.)
“ in use, (see effects.)	Brads, (see tacks.)
“ metal clasps, &c. (Reg. of 1857, p. 554, 556, 557 & 558.)	Braids, cotton, (406.).....35 per ct.
“ maps and charts for libra- ry of Congress (123-609) free.	“ for bonnets, hats &c., (see bonnets.)
“ moveable picture (dec. of Mch. 5, 1864) (478).....25 per ct.	“ hair, (52-276, see also 585.).....35 per ct.
“ printed and manufact- ured more than twenty years (614)..... free.	“ silk, (411.).....60 per ct.
“ specially imported, (see apparatus.)	“ wool, worsted, or mohair (see trimmings.)
Boots and shoes, india rubber, (170-277).....35 per ct.	Brandy, (see liquors.)
The same, leather, (90-315).....35 per ct.	Brass, in bars or pigs (11-172.) 15 per ct.
The same, felt leather, being in part wool, (dec. of Oct. 21, 1864,) (524.) 50 ct. per lb. & 40 per ct.	“ manufs. of, (see manfs.)
The same, silk, (dec. of Feby. 10, 1871) (63-286).....35 per ct.	“ old, and fit only to be re- manufactured, (dec. of July 26, 1870) (11-172.) 15 per ct.
Borax or tincal, crude, (179).....5 ct. per lb.	“ sheathing metal, (see metal, sheathing.)
“ “ refined, (179) 10 ct. per lb.	“ sheet, (86-311.).....35 per ct.
Bottles (see man'fs. of glass.)	(see note to man'fs. of brass.)
Bottles containing wines, brandy and other spirituous liquors (550).....3 ct. each.	Breccia, in blocks or slabs, (125) free.
Bottles or jars, glass, filled with sweetmeats or preserves, (429) 40 per ct.	Brick, (26).....20 per ct.
Bougies (according to material.)	“ fire, (26).....20 per ct.
Boxes, musical,† (see musical instruments.)	Bridles, (see saddlery.)
Boxes, paper, and all other fancy boxes, (98-321.).....35 per ct.	Brilliant, see cottons, (dec. of Dec. 31, 1862,) (502.)
Boxes, shell, (60-283).....35 per ct.	Brime, (125)..... free.
Bracelets, if jewelry, (dec. of Nov. 20, 1869,) (42) 25 per ct.	Brimstone, crude, (614)..... free.
“ jet, gold mounted, (dec. of Dec. 3, 1863,) (834-306).....35 per ct.	“ in rolls, or refined, (440).....\$10 per ton.
	Bristles, (448).....15 cts. per lb.
	“ imitation of, made of whalebone or other similar substances, (Reg. of 1857, p. 558.) (166).....20 per ct.
	Britannia ware, (86-274).....35 per ct.
	Bromine, (613)..... free.

* “Books exported and bound abroad are liable to duty on their full value on their return. The assessment of duty cannot be restricted to the value of the binding done abroad.”—(Dec. May 19, 1870.)

“Books and tracts imported for distribution as subject to duty.”—(Dec. of May 14, 1863.)

“A distinction is made between books imported in good faith to be used by Sunday Schools, and books imported for distribution among the scholars thereof. In the one case, the books remain the property of the schools; in the other, they become the property of the scholars.”—(Dec. of March 11, 1868.)

“Books imported for the special purpose of distribution among the students of a college as premiums, are not liable to duty.”—(Reg. of 1857, p. 598.)

† “A bird musical box, being a gold snuff box, with a musical attachment, held to be manufactured of gold, and liable to 40 per ct.”—(Decision of May 18, 1859.)

Bronze metal and powder. (see metal and powder.)		Butter,* (6).....4 cts. per lb.
“ liquor, (see note to manufactures of copper,) (11).....10 per ct.		Button stuffs, (decs. of May 28, 1862, May 20, 1863, and June 26, 1863.)
“ manufs. of (see manfs.)		Buttons and button moulds of all kinds, (dec. of Oct. 18, 1864,) (55).....30 per ct.
Brooms, of all kinds, (54-278) 35 per ct.		Buttons, brass, (see note to manufactures of brass,) (55) .....30 per ct.
Brushes, of all kinds, (449).....40 per ct.		Buttons, cuff or sleeve, of glass, cannot be classed as buttons, (dec. Nov. 27, 1868,) (429,) .40 per ct.
Buchu leaves, (614) free.		Buttons and ornaments for dresses and outside garments, made of silk, or of which silk is chief value, no wool, worsted, or goat's hair, (588,).....50 per ct.
Buckles, (according to material.)		Buttons or barrel buttons, or buttons of other forms for tassels or ornaments, of wool, worsted, or mohair, (see trimmings.)
Buckwheat, (dec. of July 31, 1868,) (166).....10 per ct.		———lasting, mohair cloth, silk, twist, or other manufacture of cloth, woven or made in patterns of such size, shape, and form, or cut in such manner as to be fit for buttons, exclusively, not combined with India rubber, (403).....10 per ct.
Bugles, (see musical instruments.)		Butts, cast iron, (374).....2½ cts. per lb.
“ glass, as beads, (dec. of Jan. 18, 1865,) (471).50 per ct.		“ other (according to material.)
“ (see trimmings.)		
Bulbs, (see plants.)		
Bullrushes, (dec. of Nov. 5, 1866,) (166-269) \$.5 per ton and 10 per ct.		
Bunting, (522) 20 cts. per sq. yd. and 35 per ct.		
Burlaps, (see linens.)		
Burning fluid, (178).....50 cts. per gall.		
Burr stones, manuf'd or bound up into millstones in any manner, (dec. of Feb. 15, 1869,) (26) .....20 per ct.		
Burr stones, in blocks, rough or unmanuf'd and not bound up into millstones, (dec. of Dec. 11, 1858,) (127-614) free.		

C

Cabinets, of coins, medals and all other collections of antiquities, (114, 128, 131, 144, 615) free.	Camphor, crude, (181.).....30 cts. per lb.
Cables, (see chain cables, and cordage.)	“ refined, (181).....40 cts. per lb.
Cadmium, (129)..... free.	Candles and tapers, stearine and adamantine, (245).....5 cts. per lb.
Calamine, (129)..... free.	Candles and tapers, spermaceti, paraffine and wax, pure or mixed, (245).....8 cts. per lb.
Calcium, chloride of, (166).....20 per ct.	Candles and tapers, all other, (245).....2½ cts. per lb.
Calf skins, (see skins,)	Candlesticks, (according to material.)
Calomel, (27-215).....30 per ct.	Candy of sugar, (see confectionery.)
Calx, (lime) (17).....10 per ct.	Canes and sticks, for walking, finished or unfinished, (56-279).....35 per ct.
Cameos, (see precious stones.)	
Cameos, in frames, (Reg. of 1857 p. 539,) (166).....20 per ct.	

* Butter become valueless in a public store, claimed to be admitted to entry as “soap grease,” not allowed.—(Decision of March 26, 1868.)

Cannon, iron, (377).....	35 per ct.	Carpets, Aubusson and Axminster, (526.).....	50 per ct.
“ brass, (see note to manufactures of brass,) (86-311).....	35 per ct.	“ woven whole for rooms, (526.).....	50 per ct.
Cantharides, or Spanish flies (615).....	free.	“ Brussels, printed on the warp or otherwise, (401.).....	50 cts. per sq. yd.
Canvass, (see linens.)		“ Brussels, tapestry, printed on the warp or otherwise, (526)	28 cts. per sq. yd. & 35 per ct.
“ for sails, (410).....	30 per ct.	“ Brussels, wrought by the Jacquard machine, (526.)	44 cts. per sq. yd. & 35 per ct.
Capers, all, not otherwise provided for, (57-280).....	35 per ct.	“ felt, classed as drugget, (dec. of Oct. 26, 1868,) (526)	25 cts. per sq. yd. & 35 per ct.
Caps, gloves, leggins, mits, socks, stockings, wove shirts and drawers, and all similar articles made on frames, of whatever material composed, worn by men, women or children, not otherwise provided for, (59-282-404,) except as below,.....	35 per ct.	“ hemp or jute, (526)	8 cts. per sq. yd.
Above, if hair, (585).....	30 per ct.	“ Saxony, Wilton, and Tournay velvet, wrought by the Jacquard machine, (526)	70 cts. per sq. yd. & 35 per ct.
Above, if silk, or silk chief value (dec. of Oct. 19, 1868,) (411-505.).....	60 per ct.	“ treble ingrain, three-ply, and worsted chain Venetian, (526)	17 cts. per sq. yd. & 35 per ct.
Above, if wool, worsted or goats' hair, not knit, (dec. of Oct. 14, 1865,) (524.)	50 ct. per lb and 40 per ct.	“ velvet, patent and tapestry, printed on the warp or otherwise, (526)	40 cts. per sq. yd. & 35 per ct.
Above, if worsted or goats' hair, knit or made on frames, (59-282.).....	35 per ct.	“ yarn Venetian and twoply ingrain, (526)	12 cts. per sq. yd. & 35 per ct.
Above, if wool, knit, (519.)	50 ct. per lb. & 35 per ct.	“ wool, flax, or cotton, or parts of either, or other material not otherwise provided for, (526).....	40 per ct.
Carboys, empty, as manf. of glass (422.).....	35 per ct.	(See provision as to mats.)	
Carboys of American manufacture, (see United States.)		Carriages, and parts of, (61-284).....	35 per ct.
Carboys containing acid shall be subject to the same duty as if empty, (608.)		Carvers, as cutlery.	
Carbuncles, (see precious stones.)		Cassimere, (see manufs. of wool.)	
Card cases, all (60-283.).....	35 per ct.	Casks, (see United States.)	
Cards, blank, (91-310.).....	35 per ct.	Cassava or cassada, (640).....	free.
“ playing, costing not over 25 cts. per pack, (469.)	25 cts. per pack.	Cassia and cassia vera, (561).....	10 cts. per lb.
“ playing, costing over 25 cents per pack, (469.)	35 cts. per pack.	“ ground, (562).....	20 cts. per lb.
“ printed picture, (dec. of Dec. 26, 1862,) (478.).....	25 per ct.	“ buds, (562).....	20 cts. per lb.
“ wool and cotton, part iron, (377.).....	35 per ct.	“ fistula, (32-208).....	20 per ct.
“ wool and cotton, part steel, (390.).....	45 per ct.	Castings of iron, not otherwise provided for, (376).....	30 per ct.
Carnelian, (see cornelian.)		Castor or castoreum, (615).....	free.

Castors, liquor stands, &c., plated, with or without bottles, (dec. of May 17, 1859.)		Chandeliers, (according to material.)	
Catches, (according to material.)		Charts, (478).....	25 per ct.
Catgut or whipgut, unmanufactured, (615).....	free.	" specially imported, (see apparatus and books)	
Catsup, (57-216).....	40 per ct.	Chemisettes, (411).....	60 per ct.
Cedar, for fence posts or telegraph poles, (dept. letter Jan. 10, 1871,) (624).....	free.	Cheese, (6).....	4 cts. per lb.
Cedar boards, unmanufactured, for cigar boxes or used otherwise than cabinet wood, (dec. of Jan. 28, 1870,) (41).....	20 per ct.	Cheroots, (see segars.)	
Cement, Roman, (37).....	20 per ct.	Chessmen and chess balls, ivory or bone, (474).....	50 per ct.
Chains, as jewelry, (dec. of Nov. 20, 1869,) (42).....	25 per ct.	Same, if wood, (93-317).....	35 per ct.
" cable, or parts thereof, (359).....	2½ cts. per lb.	Chesnuts, (169).....	2 cts. per lb.
" cable, so broken, rusty, or old as to be unfit for use, (dec. of Mar. 6, 1869,) (577).....	\$8 per ton.	Chicory root, (442).....	4 cts. per lb.
<i>Provided</i> , that no chains made of wire, or rods of a diameter less than $\frac{1}{4}$ an inch, shall be considered a chain cable.—Sec. 3, act of July 14, 1862.		" " ground, burnt or prepared, (442).....	5 cts. per lb.
Chains, curb, polished, as saddlery, (dec. of Dec. 16, 1861,) (64-287).....	35 per ct.	Chimney pieces, of slate, (416).....	40 per ct.
" fence, halter, trace and other, made of wire or rods, not less than $\frac{1}{4}$ inch in diameter, (360).....	2½ cts. per lb.	China, porcelain, and Parian ware, plain white, and not decorated in any manner, (415).....	45 per ct.
" as above, less than $\frac{1}{4}$ inch in diameter and not under No. 9, wire gauge, (360).....	3 cts. per lb.	China, porcelain, and Parian ware, gilded, ornamented, or decorated in any manner, (414).....	50 per ct.
" as above, under No. 9, wire gauge, (360).....	35 per ct.	Chisels, as manufs. of steel, (390).....	45 per ct.
" hair, (52-276-585).....	35 per ct.	Chlobarium, chemical prep. (dec. of December 3, 1870,) (166).....	20 per ct.
" watch, silk, (411).....	60 per ct.	Chlorometers, part glass, (429).....	40 per ct.
" other, (according to material.)		Chloroform, (443).....	\$1 per lb.
Chalk, billiard, (472).....	50 per ct.	Chocolate, (544).....	7 cts. per lb.
" red and French, (419).....	20 per ct.	Chromometers, box or ship's, and parts thereof,* (12).....	10 per ct.
" unmanufactured, (615).....	free.	Cider, (166).....	20 per ct.
" white, (419).....	\$10 per ton.	Cigars and cigarettes, (see segars.)	
" all, not otherwise provided for, (419).....	25 per ct.	Cinnamon, (557).....	20 cts. per lb.
		" chips, (dec. of Aug. 19, 1870,) (557).....	20 cts. per lb.
		Citron, as fruit (14).....	10 per ct.
		" preserved, (dec. of Sept. 26, 1860,) (see fruits preserved.)	
		Civit, crude, in natural pod, (624).....	free.
		Clasps, (according to material.)	
		Clapboards, (dec. of Oct. 29, 1870.)	
		Clay, china, as kaoline, (dec. of May 5, 1863, and March 28, 1870,) (417).....	\$5 per ton.
		" unwrought; pipe clay and fire clay, (417).....	\$5 per ton.

* "Empty chronometer boxes, liable to duty as manufactures of wood at 35 per cent."—(Decision of August 3, 1858.)

Clay, prepared, (dec. of July 9, 1863,) (417).....	\$5 per ton.	Clothing, ready made, and wearing apparel of every description, of whatever material composed, except as above, made up or manufactured wholly or in part by the tailor, seamstress or manufacturer, (63-286).....	35 per ct.
Cliffstone, unmanuf'd, (615, see also 419.).....	free.	Clothing, such as articles worn by men, women, or children, of whatever material composed, made up, or made wholly or in part by hand, not otherwise provided for, (47-273).....	35 per ct.
Clippings, metal, (decs. of July 18, 1863 & Feb. 11, 1871) (166) 20 per ct.		Cloves, (559).....	5 cts. per lb.
Clocks and parts of (62-285.).....	35 per ct.	Clove stems, (560).....	3 cts. per lb.
Cloth, bolting, (121.).....	free.	Coal, $\frac{1}{2}$ anthracite, (615).....	free.
“ button, (see buttons.)		“ bituminous, and shale, 80 lbs. to bu. and 28 bus. to ton, (391).....	\$1.25 per ton.
“ colored, for bookbinding, (June 16, 1870,) (87-312) 35 per ct.		“ all other, 80 lbs. to bu. and 28 bus. to ton (391) 40 cts. per ton.	
“ corset, (see corsets.)		“ culm of, † (392).....	25 per ct.
“ crinoline, (see hair cloth.)		Coatings, (see linens.)	
“ floor, of cork, india rubber, &c. (dec. of Oct. 2, 1865,) (479.).....	50 per ct.	Cobalt, (430).....	20 per ct.
“ grass, (410).....	30 per ct.	“ oxide of, (430).....	20 per ct.
“ gunny, (see gunny cloth.)		“ ores, (218).....	10 per ct.
“ hemp manilla, (Reg. of 1857, p. 574,) (166.)... 20 per ct.		Cobourgs as manfs. of worsted (decs. of Sept. 21, 1857.)	
“ hair (see hair cloth.)		Cocculus indicus, (615).....	free.
“ India rubber, (53-277.)... 35 per ct.		Cochineal, (130.).....	free.
“ Italian, (see dress goods.)		Cochineal lake, (Reg. of 1857, p. 561) (187).....	25 per ct.
“ oil (see oil cloth.)		Cocoa or cacao, (542).....	2 cts. per lb.
“ seer sucker, so-styled, (dec. of April 13, 1870,) (412).....	50 per ct.	“ leaves or shells, (543) 1 ct. per lb.	
“ water proof, not otherwise provided for, (527) 45 per ct.		“ ground or prepared, (544).....	5 cts. per lb.
“ woolen (see manufactures of wool.)		“ nuts, (see damage on fruit) (596).....	10 per ct.
Clothing, ready made, and wearing apparel of every description, and balmoral skirts and skirting, and goods of similar description, or used for like purposes, composed wholly or in part of wool, worsted, the hair of the alpaca, goat, or other like animals, made up or manufactured wholly or in part by the tailor, seamstress, or manufacturer, except knit goods, * (524) 50 cts. per lb. & 40 per ct.		“ wine, if exclusively used medicinally, (Reg. of 1857, p. 561) (94-227).....	40 per ct.
Clothing, if knit, (see manufs. of worsted.)		Coffee, of all kinds, ‡ (541).....	3 cts. per lb.
Clothing, ready made of silk, or silk chief value, except as above (505.).....	60 per ct.	Coffee, acorn, (dec. of Nov. 17, 1863,) and dandelion root, raw or prepared, and all other articles used or intended to be used as coffee, or a substitute for coffee, and not otherwise provided for, (246).....	3 cts. per lb.

* For classification of “clothing” or “articles worn,” see Reg. of 1857, pages 560, 570, 581, 583.

† As to what may be entered as “culm of coal,” see decisions of March 10, 1870, and May 20, 1870.

§ “Coal brought by vessels, propelled by steam, may be retained on board; if landed, liable to duty.”—(Reg of 1857, p. 561.)

‡ “Coffee (Java) imported from Rotterdam via London, in vessels of the Netherlands, liable to the discriminating duty under article 1 of the Appendix.”—(Decision of February 8, 1860.)

Coffee, extract of, (Reg. of 1857, p. 566,) (166).....	20 per ct.
Coins, gold and silver, (131)....	free.
“ copper, (539).....	45 per ct.
“ (see cabinets.)	
Coir, (572).....	\$15 per ton.
Coke, (392).....	25 per ct.
Collodion, fluid, (444).....	\$1 per lb.
Colocynth, (613).....	free.
Cologne water and other perfumery, of which alcohol forms the principal ingredient, (dec. of June 6, 1868,) (445).....	\$3 per gal. and 50 per ct.
Colequinitida, (613).....	free.
Coloring for brandy,* (247 see also 510).....	50 per ct.
Colors, (see aniline and paints.)	
Combs, of all kinds, (65-288).....	35 per ct.
“ curry, as manufactures of iron, (377).....	35 per ct.
Comfits, (see fruits preserved.)	
Compasses, (according to material.)	
Composition of glass or paste, (see precious stones.)	
Compounds, (see liquors and medicines.)	
Confectionery, sugar candy, not colored (342).....	10 cts. per lb.
Confectionery, all other, not otherwise provided for, made wholly or in part of sugar, and on sugars after being refined, when tintured, colored, or in any way adulterated, valued at 30 cts. per lb. or less (342).....	15 cts. per lb.
Confectionery, all, valued above 30 cts. per lb. or when sold by the box, package, or otherwise than by the pound (342).....	50 per ct.
Copper, bottoms. (539).....	45 per ct.
“ for U. S. Mint, (132-609).....	free.
“ in rolled plates called brazier's, (539).....	45 per ct.
“ in plates, bars, ingots, pigs, and in other forms not manufactured, not otherwise provided for, (539.).....	5 cts. per lb.
Copper, in sheets, rods and pipes, (539).....	45 per ct.
“ manufs. of, (see manufs.)	
“ old, fit only for remanufacture, (539)....	4 cts. per lb.
“ old, from American vessels' bottoms, (see Rev. Reg., part 4, art. 161.)	
“ ore, on each pound of fine copper contained therein, (539)....	3 cts. per lb.
“ regulus of, and on all black or coarse copper, on each pound of fine copper contained therein, (539)....	4 cts. per lb.
“ sheathing. (see metal, sheathing.)	
“ subacetate of (verdigris) (641).....	free.
“ sulphate of, or blue vitriol, (539).....	5 cts. per lb.
Copperas, green vitriol or sulphate of iron, (4-237).....	$\frac{1}{2}$ ct. per lb.
Coral, marine, unmanuf'd, (143).....	free.
“ cut or manufactured, (dec. of April 23, 1858, and Nov. 2, 1864. (68).....	30 per ct.
Cordage or cables, tarred (409).....	3 cts. per lb.
Cordage, untarred Manila, (409).....	$2\frac{1}{2}$ cts. per lb.
Cordage, all other untarred, (409).....	$3\frac{1}{2}$ cts. per lb.
Cord, sash, as manufs. of hemp, (dec. of Nov 11, 1869.) (410).....	30 per ct.
Cord and cords and tassels, metal, (see trimmings.)	
“ if cotton, (69-292).....	35 per ct.
“ if silk, (411).....	60 per ct.
“ if wool, worsted or mohair, (see trimmings.)	
Cordials, (see liqs. & medicines.)	
Cork bark, manuf'd, (see manufs.)	
Corks, (dec. Mar. 1, 1871) (479).....	50 per ct.
Cork wood or cork bark, unmanufactured, (615).....	free.
Cork wood, pictures of, (dec. of Jan. 4, 1870,) (479).....	50 per ct.

* "So-styled 'Prune wine for fining liquors,' does not on examination bear similitude to brandy coloring, and should be classed as non-enumerated manufactured article at 30 per cent." (Dec. of August 10, 1870.)

Cornelian, (see precious stones.)		and exceeding in weight 5 ozs. per. sq. yd. (501)
“ rings, as jewelry, (dec. of Mar. 29, 1871,) (42).	.25 per ct.	If unbleached.....5 cts. per sq. yd.
“ unmanuf'd, (615).....	free.	If bleached.....5½ cts. per sq. yd.
Corn, Indian or maize, (6.)	10 cts. per bu.	If colored, stained, painted, or printed,
“ meal, (12).....	10 per ct.	5½ cts. per sq. yd. and 10 per ct.
Corsets, or manufactured cloth, woven or made in patterns of such size, shape, and form, or cut in such manner as to be fit for corsets, (564.)		As above, weighing less than 5 ozs. per sq. yd. (dec. of Oct. 28, 1868,) (7-267)
Valued at \$6 per doz. or less, \$2 per doz		If unbleached.....2½ cts. per sq. yd.
Valued over \$6 per doz.....	35 per ct.	If bleached.....3½ cts. per sq. yd.
Corset wire, (see wire of steel.)		If printed, painted, colored, or stained
Cosmetics, essences, extracts, toilet waters, hair oils, pomades, hair dressings, hair restoratives, hair dyes, tooth washes, dentifrices, tooth pastes, aromatic cachous, or other perfumeries or cosmetics, by whatsoever name or names known, used or applied as perfumes or applications to the hair, mouth or skin, (211 see also 510)....	50 per ct.	3½ cts. per sq. yd. and 10 per ct.
Cotton bagging, or other manufactures, not otherwise herein provided for, suitable for the uses to which cotton bagging is applied, composed in whole or part of hemp, jute, flax, gunny bags, gunny cloth, or other material,* (574.)		On finer and lighter goods of like description, not exceeding 200 threads to the square inch, counting the warp and filling, (dec. of October 19, 1868,) (501.)
Valued at 7 cts. or less per sq. yd.....	2 cts. per lb.	If unbleached.....5 cts. per sq. yd.
Valued at over 7 cts. per sq. yd.....	3 cts. per lb.	If bleached.....5½ cts. per sq. yd.
Cotton grown in the U. S., exempt from internal tax after the year 1867, (530)		If colored, stained, painted, or printed,
Cotton, raw, (530).....	free.	5½ cts. per sq. yd. and 20 per ct.
Cotton, unginned, containing the seed, (dec. of Feb. 18, 1865,) (530).....	free.	On goods of like description, exceeding 200 threads to the square inch, counting the warp and filling, (501.)
Cotton, manufactures of, except as follows, (see manufactures.)		If unbleached.....5 cts. per sq. yd.
Cottons, (except jeans, denims, drillings, bed tickings, gingham, plaids, cottonades, pantaloons stuff, and goods of like description,) not exceeding 100 threads to the square inch, counting the warp and filling.		If bleached.....5½ cts. per sq. yd.
		If colored, stained, painted, or printed,
		6½ cts. per sq. yd. and 10 per ct.
		On finer or lighter goods of

* “Cotton bagging is commercially known and understood to apply exclusively to articles used and suitable for the baling of cotton, without reference to material, and this the phraseology of the law clearly indicates.”—(Decision of May 20, 1863.)

* “Certain so-called ‘Dundee Bagging,’ reported by appraisers as suitable for the use to which cotton bagging was applied, subject to duty as ‘cotton bagging.’”—(Decision of July 23, 1870.)

like description, not exceeding 200 threads to the square inch, counting the warp and filling, (dec. of Oct. 6, 1869,) (502.)	Cotton, thread of, on spool, containing on each spool not exceeding 100 yds. of thread,† (503).....6 cts. per doz. and 30 per ct.
If unbleached.....6 cts. per sq. yd.	Exceeding 100 yards, for every additional 100 yards or fractional part thereof, in excess of 100 yards, 6 cts. per doz. and 35 per ct.
If bleached.....6½ cts. per sq. yd.	Cotton thread, yarn, warps, or warp yarn, not wound upon spools, whether single or advanced beyond the condition of single by twisting two or more single yarns together, whether on beams or in bundles, skeins, or cops, or in any other form, (607.)
If colored, stained, painted, or printed 6½ cts. per sq. yd. and 15 per ct.	Valued at not over 40 cts. per lb. 10 cts. per lb. and 20 per ct.
On goods of lighter description, exceeding 200 threads to the square inch, counting the warp and filling (502.)	Valued at over 40 cts. and not over 60 cts. per lb. 20 cts per lb. and 20 per ct.
If unbleached.....7 cts. per sq. yd.	Valued at over 60 cts. and not over 80 cts. per lb. 30 cts. per lb. and 20 per ct.
If bleached.....7½ cts. per sq. yd.	Valued at over 80 cts. per lb. 40 cts. per lb. and 20 per ct.
If colored, stained, painted, or printed 7½ cts. per sq. yd. and 15 per ct.	Court plaster, (70-293.).....35 per ct.
• <i>Provided</i> , that upon all plain woven cotton goods, not included in the foregoing schedule,* (502.)	Cowhage down, (27.).....20 per ct.
If unbleached, valued at over 16 cts. per sq. yd.....35 per ct.	Crapes, silk, (dec. of Oct. 20, 1864,) (411.).....60 per ct.
If bleached, valued at over 20 cts. per sq. yd.....35 per ct.	Crash, (see linens.)
If colored, valued at over 25 cts. per sq. yd.....35 per ct.	Cravats, (see clothing.)
Jeans, denims and drillings, valued at over 20 cts. per sq. yd., unbleached.....35 per ct.	Crayons, of all kinds, (71.).....30 per ct.
All other cotton goods of every description, the value of which shall exceed 25 cts. per sq. yd.....35 per ct.	Crinoline, wire, (see wire of steel.)
<i>Provided further</i> , that no cotton goods having more than 200 threads to the sq. inch, counting the warp and filling, shall be admitted to a less rate of duty than is provided for goods which are of that number of threads, (502.)	Crockery ware, (see earthenware.)
	Crocus colcottra, (431.).....25 per ct.
	Cryolite, (dec. of May 4, 1869,) (32).....20 per ct.
	Crystals for watches, glass, (593 see also 429.).....25 per ct.

* "The terms of the law imposing duty according to the count of threads, should be held to apply in all cases where such count can be ascertained by means of the *glass* commonly used for such purpose, and in all cases where the value of the goods is partially or wholly determined between the manufacturer and the purchaser according to the number of threads to the square inch, &c."—(Decision of June 3, 1866.)

† "Cotton thread, spools containing 200 yards each, how duty assessed."—(Decision of May 6, 1869.)

Cubebs, (182.).....	10 cts. per lb.	Cutlasses, (swords,) (579).....	45 per ct.
Cudbear, (615.).....	free.	Cutlery,* of all kinds, except	
Curls, hair, (52-276-585).....	35 per ct.	pen, jack and pocket knives,	
Currants, zante or other, (597.)		(dec. of March 30, 1865,) (72,	
	2½ cts. per lb.	294-387.).....	35 per ct.
Cutch or Catechu, (615.).....	free.	Cuttlefish bone, (615.).....	free.

D

Daggers, as cutlery.		Dolls, wholly or part of wool,	
Damage on fruit, no allowance		(dec. of January 21,	
shall be made for loss by de-		1870,) (519)	
cay on the voyage, unless the		50 cts. per lb. & 35 per ct.	
said loss shall exceed twenty-		" of all kinds, except as	
five per cent of the quantity,		above (dec. of Feb'y 4,	
and the allowance then made		1870,) (73-295).....	35 per ct.
shall be only for the amount		Dominoes, (85-309).....	35 per ct.
of loss in excess of twenty-five		" if toys, (477).....	50 per ct.
per cent of the whole quantity,		Downs, of all descriptions, for	
(596.)		beds or bedding, (248).....	30 per ct.
Damage on voyage of importa-		Dragon's blood, (616).....	free.
tion, (see art. 10 of appendix.)		Draughts, bone or ivory, (474)	50 per ct.
Damage from rust, (see art. 9		Drawers, (see caps.)	
of appendix.)		Drawings, (166).....	20 per ct.
Damasks, (see linens.)		" specially imported,	
Dandelion root, (see coffee sub-		(see apparatus.)	
stitutes.)		Dress goods, women's and chil-	
Dates, (169).....	2 cts. per lb.	dren's, and real or imitation	
" preserved, (see fruits pres-		Italian cloths composed whol-	
erved.)		ly or in part of wool, worst-	
Decanters, (see man's of glass.)		ed, the hair of the alpaca, goat,	
Decoctions of logwood and other		or other like animals, (523)	
dye-woods, (219).....	10 per ct.	Valued at not above 20 cts.	
Deer carcasses, (dec. of February		per sq. yd.	
13, 1868,) (166).....	10 per ct.	6 cts. per sq. yd. and 35 per ct.	
Demijohns, part glass, (429)...	40 per ct.	Valued at above 20 cts. per sq.	
Denims, (see cottons.)		yd. . . 8 cts. per sq. yd. and 40 per ct.	
Dentrifice, (see cosmetics.)		Provided, That on all goods	
Diamond dust or bort, (616).....	free.	weighing four ounces and over	
Diamonds, (see precious stones.)		per square yard, the duty shall	
" glazier's, set or not		be.....50 cts. per lb. and 35 per ct.	
set, (13).....	10 per ct.	Dress ornaments, (see buttons	
Diaper, (see linens.)		and trimmings.)	
Dice, ivory or bone, (474).....	50 per ct.	Drillings, (see cottons.)	
Dirks, as cutlery.		Drills, (see linens.)	
Disks, (see plates.)		Drop black, as paint, (dec. of	
Divi divi, (133).....	free.	July 11, 1859.) (187).....	25 per ct.
Dolls, if copper chief value, see			
note to man's. of cop-			
per, (dec. of January 21,			
1870,) (539).....	45 per ct.		

* It is the custom of this port to class the following articles as "cutlery:" razors, scissors, garden scissors, pruning shears, table knives and forks, carvers, steels, fleams, lancets, paillettes, daggers, dirks, and bread, cooks, butcher, shoe, farrier's, bowie, budding, pruning and fruit knives. (See note to sec. 1, act of June 30, 1864.)

Druggets, printed, colored, or otherwise, (526) 25 cts. per sq. yd. and 35 per ct.	Dung salts, containing less than 30 per cent of potash, (dec. of Aug. 2, 1870) (161).....	free.
Drugs, for dyeing, (see berries.)	Dyes, (see aniline, berries, and cosmetics.)	
Drugs & medicines, crude, not otherwise provided for, (32).20 per ct.	Dye, tyrian, (dec. of July 8, 1861.) (166).....	20 per ct.
Duck, (see linens.)	Dyewoods, extract and decoction of, (219).....	10 per ct.
" cotton, (dec. of Dec. 15, 1858.) (410).....	Dyewoods, all, in sticks, (124).	free.
" sail, * (410).....		

E

Earth, fuller's, (418).....	\$3 per ton.	them, not for sale and not over \$500, † (631).....	free.
Earthenware, brown, and common stoneware, not ornamented, (413).....	25 per ct.	Eggs, (617).....	free.
Earthenware, stoneware, or crockeryware, white, glazed, edged, printed, painted, dipped, or cream colored, composed of earthy or mineral substances, not otherwise provided for, (415).....	40 per ct.	" silkworm, (639).....	free.
Earths, ochrey, (see paints and colors.)		Embroideries, articles embroidered with gold, silver or other metal, except copper be a component part of chief value, see note to manufactures of copper, (46-272).....	35 per ct.
Effects, personal and household, not merchandise, of citizens of the U. S., dying abroad, (153)	free.	Embroideries, cottons, used as balmorals, (dec. of Feb. 2, 1866.) (402) 24 cts. per lb. and 35 per ct.	
Effects, personal, or baggage, in transit, (500.)		Embroideries, cotton and worsted reps, (dec. of April 20, 1865,) see manufactures of worsted.	
Effects, personal, and wearing apparel, in actual use, not merchandise. professional books, implements, instruments and tools of trade, occupation or employment of persons arriving in the U. S. <i>Provided</i> , that this exemption shall not include machinery, or other articles to be used in any manufacturing establishment or for sale, † (163).....	free.	Embroideries, wool covers, (dec. of April 20, 1865,) (519.) 50 cts. per lb. and 35 per ct.	
Effects, household, of persons and families returning or emigrating from foreign countries, been in actual use abroad by		Embroideries, part wool, except clothing, (519) 50 cts. per lb. and 35 per ct.	
		Embroideries, part wool, if clothing, (524).50 cts. per lb. and 40 per ct.	
		Embroideries, 2 manufactures of cotton, linen, worsted or silk (if silk not chief value) if embroidered or tamboured, in the loom or otherwise, by machinery or with the needle, or other process, not otherwise provided for, (88-313).....	35 per ct.

* "The usual width of 'sail duck' is 24 inches, if over that, being much too wide for strength, and is really intended for tents, cot bottoms, awnings, &c., and consequently falls under paragraph No. 407."—(Decision of January 28, 1864.)

† "Duty must be demanded on all watches, but one, brought by a single passenger."—(Decision of July 14, 1868.)

‡ "Household effects to be entitled to entry free of duty, should be in use abroad for more than one year, and arrive with the owner or within a reasonable time before or after his arrival. Five or six months cannot be considered a reasonable time."—(Decisions of October 24, 1868 and September 23, 1869.)

§ "It has been the practice to classify under these sections (paragraphs 83 and 313) such goods as are commercially known as 'embroideries' and not manufactures of any material, to which some embroidery may be added."—(Decision of April 20, 1865.)

Emeralds, (see precious stones.)	Escutcheons, (accd'g to material.)
Emery, manufactured, ground or pulverized, (183)...1 ct. per lb.	Esparto, or Spanish grass, and other grasses and pulp of, for manufacture of paper, (617). free.
“ ore or rock, not pulverized, not ground, (617) free.	Essences, (see cosmetics, medicines and oils.)
Engravings, colored or not, bound or unbound, (dec. of January 25, 1861,) (478).....25 per ct.	Ethers of all kinds, not otherwise provided for, and ethereal preparations or extracts, fluid, (444)..... \$1 per lb.
Envelopes, paper, (99-322).....35 per ct	Ethers, fruit, (see oils.)
Epaulets, metal, (see trimmings.)	Extracts, (see cologne, cosmetics, and medicines.)
“ other, (according to material.)	Eyelets of every description, (565).....6 cts. per M.
Ergot, (184).....20 cts. per lb	

F

Fans, palm leaf,* (486)..... 1 ct. each.	Fiddles and fifes, (see musical instruments.)
“ all other, (76-298).....35 per ct.	Figs, (169).....5 cts. per lb.
Feathers, ostrich, vulture, cock, and other ornamental feathers, crude or not dressed, colored or manufactured, (468).....25 per ct.	“ preserved, (see fruits preserved.)
When dressed, colored or manufactured, (468).....50 per ct.	Filberts, (457).....3 cts. per lb.
Feathers, for beds or bedding, (248).....30 per ct.	Files, file blanks, rasps and floats, all kinds, (386)
Feathers, artificial and ornamental, or parts thereof, of whatever material composed, not otherwise provided for, (471).....50 per ct.	Not over 10 inches in length, 10 cts. per lb. & 30 per ct.
Feldspar, (29).....20 per ct.	Over 10 inches in length, 6 cts. per lb. & 30 per ct.
Feeding bottles, glass, India rubber, and wood, (dec. of Oct. 12, 1868,) (429).....40 per ct.	Fire arms, (96-319).....35 per ct.
Felt, adhesive, for sheathing vessels, no part wool, (134) free.	Fire crackers, box of 40 packs, not over 80 to a pack, and in same proportion for any greater or less number† (dec. of Dec. 29, 1870.) (481)... \$1 per box.
“ roofing, (dec. of April 1, 1858,) (166).....20 per ct.	Fire screens, all kinds, (76-298) 35 per ct.
“ hair worked into felt, (dec. of Aug. 25, 1857,) (585)...30 per ct.	Fish, herring, pickled or salted.‡ (5) (dec. of Feb. 13 1871.) \$1 per bbl.
Felts, (see belts.)	“ mackerel, (5).....\$2 per bbl.
Fertilizers, (see guano and phosphates.)	“ salmon, pickled, (5).....\$3 per bbl.
Fibrine, in all forms, (618)..... free.	“ salmon, prepared, (dec. of July 11, 1866,) (103-326) 35 per ct.
	“ salmon, preserved, (104)....30 per ct.
	“ all other, pickled, in bbls. (5)..... \$1.50 per bbl.

* “Palm leaf fans at 1 ct. duty, is a fan made from the leaf of the palm tree, the natural stem of the leaf being the handle, and the leaf simply bound to prevent cracking and breaking. Those having artificial handles of wood, bone, &c. with cords and tassels, and attached to the leaves by means of rivets, pay 35 per ct.”—(Dec. of June 7, 1870.)

† Section 19 of the act of June 30, 1864, repeals so much of the act of Aug. 6, 1846, or any other act as requires the sale of fire crackers or prohibits their deposit in bonded warehouse.

‡ “Fish in kegs or kits, 8 to a bbl. of 25 lbs. each. A barrel is well understood according to commercial usage to weigh 200 lbs.”—(Dec. of March 29, 1867, see also dec. Feb. 10, 1869.)

Fish, all other, foreign caught, otherwise than in bbls. or half bbls. or whether fresh, smoked, or dried, salted, or pickled, not otherwise provided for, (5)..... $\frac{1}{2}$ ct. per lb.	Flocks, pulverized wool, (Reg. of 1857, p. 567,) (518 $\frac{1}{2}$).....12 cts. per lb.
“ for bait, (618)..... free.	Flour (see rye, sago and wheat.)
“ fresh, for daily or immediate consumption, (135-618)..... free.	Flowers, artificial and ornamental, or parts thereof, of whatever material composed, not otherwise provided for, (471).....50 per ct.
“ pickled in foreign salt of American catch, (dec. of Jan. 22, 1869,) (149)..... free.	“ dried and prepared, as artificial, (dec. of June 3, 1863, and Jan. 20, 1866,) (471).....50 per ct.
“ prepared, (see prepared meats, &c.)	“ medicinal, not otherwise provided for, (208).....20 per ct.
“ preserved in oil, (except sardines and anchovies,) (44) 30 per ct.	“ used in dyeing, (see berries.)
“ shell, (639)..... free.	“ all other, not otherwise provided for, (166).....10 per ct.
Fisheries, American, all articles the produce of such fisheries, (149)..... free.	Flues, steam, gas, and water, wrought iron,* (369).....2 $\frac{1}{2}$ cts. per lb.
Fish glue or isinglass, (29-223).....30 per ct.	Fluid, burning, (178).....50 cts. per gall.
Fish joints, wrought iron, (see note to R. R. chairs) (363) 2 cts. per lb.	Flutes, (see musical instruments.)
Flageolets, (see musical inst's.)	Foll, gold or silver, (436).....40 per ct.
Flannels, (see m'fs of worsted.)	“ tin, (265).....30 per ct.
Flannels, plaid, (Reg. of 1857, p. 567,) (519).....50 cts. per lb. and 35 per ct.	“ copper chief value, (see note to manufactures of copper,) (539).....45 per ct.
Flannels, shirting, (dec. of Nov. 16, 1863,) (519).....50 cts. per lb. and 35 per ct.	Foils for fencing, (390).....45 per ct.
Flasks, (according to material.)	Foliæ digitalis, (618)..... free.
Flat irons, or sad irons, of cast iron, (372).....1 $\frac{1}{2}$ ct. per lb.	Forks, (according to material.)
Flats, for bonnets, hats, &c. (see bonnets.)	“ table, as cutlery.
Flax, hackled, known as “dress-line” (569).....\$40 per ton.	Fossils, (166).....10 per ct.
“ not hackled or dressed, (569).....\$20 per ton.	Fountains, (see paintings.)
“ straw of, (568).....\$5 per ton.	Frames and sticks for umbrellas, &c. (see umbrellas.)
“ tow of, (571).....\$10 per ton.	Fringes, silk, (411).....60 per ct.
“ manufs. of, (see manufs.)	“ wool, worsted or mohair, (see trimmings.)
Fleams, as cutlery.	“ other, (according to material.)
Flint & ground flintstones, (618)..... free.	Fruit ethers, (see oils.)
Flints, (220).....10 per ct.	“ juice, (453).....25 per ct.
Floats, (see files.)	“ pie, (dec. of Mar. 8, 1860,) (67-291).....35 per ct.
Flocks, mungo, shoddy, or waste, (14-221).....20 per ct.	Fruits, green, ripe, or dried, not otherwise provided for, (14).....10 per ct.
Same if wool, (518 $\frac{1}{2}$).....12 cts. per lb.	“ pickled, (57-280).....35 per ct.

* Decisions of May 8, 1859, and May 23, 1870, provides for the distinction between wrought iron “Flues” and “Tubes.”

Fruits preserved in their own juice, (dec. of March 8, 1860,) (453).....	25 per ct.	Furniture, cabinet and household, (78-300)....	35 per ct.
“ comfits or sweetmeats, preserved in sugar, brandy, or molasses, not otherwise provided for, (67-291).....	35 per ct.	“ [springs, (see springs.)	
“ if fancifully arranged in glass style, as confectionery, (dec. of Feb. 27, 1865.)		“ tops for, of composition or scagliola, (66-105-290-329)...	35 per ct.
Fulminates, fulminating powders, and all articles used for like purposes, not otherwise provided for, (261)	30 per ct.	“ slate tops for, (416) .	40 per ct.
Furniture, coach and harness, (see saddlery.)		“ marble tops for, (254) 50	per ct.
		Fur, manufs. of, (see manufs.)	
		“ waste, (dec. of April 24, 1863,) (14-221).....	20 per ct.
		Furs, dressed on the skin, (480) 20	per ct.
		“ hare's, not on skin, not dressed, (dec. of Oct. 31, 1863,) (166).....	10 per ct.
		“ hatters', not on the skin, (480).....	20 per ct.

G

Gaiters, (see boots.)		Gimlets, as manuf. of steel, (390) .	45 per ct.
Galloons, cotton, (69-292).....	35 per ct.	Gimps, cotton, (69-292)	35 per ct.
“ metal, (see trimmings.)		“ silk, (411).....	60 per ct.
“ silk, (411).....	60 per ct.	“ wool, worsted or mohair, (see trimmings.)	
“ wool, worsted or mohair, (see trimmings.)		“ other, (according to material.)	
Gambia, or gambier, as cutch, (dec. of May 3, 1864,) (615) ..	free.	Gin, (see liquors.)	
Game, prepared, (see prepared meat, &c.)		Ginger, essence of, (195).....	50 per ct.
Games, of wood and paper, (dec. of Nov. 27, 1868,) (477).....	50 per ct.	“ ground, (556).....	5 cts. per lb.
Gannister, ground, mixed with fire clay and used for the same purpose, (dec. of July 14, 1869,) (417).....	\$5 per ton.	“ preserved or pickled, (473).....	50 per ct.
Garancine, (222).....	10 per ct.	“ root, fresh or green, (dec. of May 9, 1870,) (555) ..	2 cts. per lb.
Garnets, (see precious stones.)		Ginghams, see cottons, (dec. of Oct. 9, 1869.)	
Garters, as suspenders.		Glass, fluted, rolled, or rough plate, (not including crown, cylinder or common window glass,) (426)	
Gauze, Chamberg, (dec. of Feb. 16, 1867,) (411).....	60 per ct.	Not above 10x15 inches square	$\frac{3}{4}$ ct. per sq. ft.
Gelatine and all similar preparations, (84-308).....	35 per ct.	Above 10x15 and not above 16x24.....	1 ct. per sq. ft.
Gems, (see precious stones.)		Above 16x24 and not above 24x30.....	1 $\frac{1}{2}$ ct. per sq. ft.
“ specially imported, (see apparatus and cabinets.)		All above 24x30.....	2 cts. per sq. ft.
German silver, manufact'd, (see manufactures.)		Provided, that all fluted, rolled, or rough plate glass, weighing over 100 lbs. per 100 sq. feet,	
German silver, albata, or argentine, unmanuf'd, (45-271).....	35 per ct.		
Gilt ware, (see plated ware.)			

shall pay an additional duty on the excess at the same rates above imposed, (426)		Above 16x24 and not above 24x30.....6 cts. per sq. ft.	
Glass, all cast polished plate glass, unsilvered, (427)		Above 24x30 and not above 24x60.....20 cts. per sq. ft.	
Not above 10x15 inches square, 3 cts. per sq. ft.		All above 24x60.....40 cts. per sq. ft.	
Above 10x15, and not above 16x24.....5 cts. per sq. ft.		Glass, colored, for manufacture of buttons and imitation of precious stones, (dec. of Dec. 3, 1859,) (423).....40 per ct.	
Above 16x24 and not above 24x30.....8 cts. per sq. ft.		Glass, broken in pieces, which cannot be cut for use, and fit only to be remanuf'd, (619).... free.	
Above 24x30, and not above 24x60.....25 cts. per sq. ft.		Glass, manuf's. of, (see manf's.)	
All above 24x60.....50 cts. per sq. ft.		Glass, porcelain and Bohemian, cut or not (Reg. of 1857, p. 568,) (429).....40 per ct.	
Glass, all cast polished plate glass, silvered, or looking glass plates,* (428)		Globes, glass, (see manf. of glass.)	
Not above 16x15 inches square, 4 cts. per sq. ft.		" wood and iron, (93, 317-377).....35 per ct.	
Above 10x15 and not above 16x24.....6 cts. per sq. ft.		Gloves, cotton, lined with wool waste (dec. of Dec. 31, 1868,) (519)	
Above 16x24 and not above 24x30.....10 cts. per sq. ft.		" 50 cts. per lb. & 35 per ct.	
Above 24x30 and not above 24x60.....35 cts. per sq. ft.		" cotton, edg'd at the wrist with a small stripe or stripes of colored worsted yarn, knit in for the purpose of ornament, (dec. of Jan. 29, 1871,) (404).....35 per ct.	
All above 24x60.....60 cts. per sq. ft.		" kid or other leather, (476).....50 per ct.	
<i>Provided</i> , That no looking glass plates or plate glass, silvered, when framed, shall pay a less rate of duty than imposed on glass of like description not framed, but shall pay in addition 30 per cent. upon such frames, (428)		" woolen cloth, (dec. of Nov. 7, 1863,) (524) 50 cts. per lb. & 40 per ct.	
Glass, all unpolished cylinder, crown, and common window glass †, (424)		" other material, (see caps.)	
Not above 10x15 inches square, 1½ ct. per lb.		Glue, (29).....20 per ct.	
Above 10x15 and not above 16x24.....2 cts. per lb.		Glycerine, (209).....30 per ct.	
Above 16x24 and not above 24x30.....2½ cts. per lb.		Goat, hair of the (see wool.)	
All above 24x30.....3 cts. per lb.		" " " manuf'd, (see dress goods, clothing, and manufactures of worsted.)	
Glass, cylinder and crown glass, polished, (425)		Goat skins, (see skins.)	
Not above 10x15 inches square, 2½ cts. per sq. ft.		Gold, bullion, (126)..... free.	
Above 10x15 and not above 16x24.....4 cts. per sq. ft.		" dust, (639)..... free.	
		" leaf, package of 500 leaves, (188).....\$1.50 per pkg.	
		" leaf, half gold, as gold leaf, (dec. of April 2, 1863.)	
		" manuf's. of (see manf's.)	

* "The term 'Looking Glass Plates' means any kind of silvered glass used as looking glasses, although not in fact plate glass."—(Dec. of July 2, 1853.)

† "No decision of the Treasury department has recognized as 'window glass,' any other than the broad, crown or cylinder glass; glass ground on one side must be taken as a manufacture of glass."—(Reg. of 1857, p. 558.)

Gold ore, (150).....	free.	Gum perdu, (Reg. of 1857, p. 569,) (604).....	\$1 per lb.
" sweepings of (639).....	free.	Gum resins, all, not otherwise provided for, (208).....	20 per ct.
Gomline as albumen, (Reg. of 1857, p. 569,) (608).....	free.	Gun cotton or coton azotique, (dec. of Aug. 5, 1858,) (261)	30 per ct.
Gouges, as manf's. of steel, (390)	45 per ct.	Gunny bags and gunny cloth* (410)	
Granite, (see stones.)		Valued at 10 cts. or less per sq. yd.....	3 cts. per lb.
Grapes, (see damage on fruit,) (596).....	20 per ct.	Valued over 10 cts. per sq. yd.	4 cts. per lb.
Grapes, sugar, juice, or pulp of, (Reg. of 1857, p. 581,) (166)	20 per ct.	Gunny bags, old or refuse, fit only to be re-manufactured, (dec. of Aug. 20, 1868,) (166)	10 per ct.
Grass, Sisal, (572).....	\$15 per ton.	Gunpowder and all explosive substances used for mining, blasting, artillery, or sporting purposes, (483)	
Grass, Sisal, manuf'd, (see manufs.)		Valued at 20 cts. or less per lb.	6 cts. per lb. and 20 per ct.
Grass, Spanish, or Esparto, and other grasses and pulp of, for manufacture of paper, (617)...	free.	Valued above 20 cts. per lb.	10 cts. per lb. and 20 per ct.
Grass, manuf's of, (see manufs.)		Guns or muskets, (dec. of April 12, 1865,) (96-319).....	35 per ct.
Grease, (18).....	10 per ct.	Guns or muskets, barrel moulds, steel, not in bars, (dec. of Aug. 20, 1870,) (390).....	45 per ct.
Grenadines, silk, (dec. of Oct. 12, 1866,) (411).....	60 per ct.	Guns or muskets, bayonets for, (dec. of Aug. 20, 1870,) (390)	45 per ct.
Gridirons, manuf's of iron, (377)	35 per ct.	Guns or muskets, locks for, (dec. of Aug. 20, 1870,) (390).....	45 per ct.
Grindstones, (see stones.)		Gun wads, all sporting, (dec. of Nov. 16, 1869,) (596).....	35 per ct.
Guano and other animal manures, and substances expressly used for manure, (161-619)...	free.	Gutta percha, crude, (619).....	free.
Guano, French imitation, (Reg. of 1857, p. 567,) (166).....	20 per ct.	Gutta percha, manufactures of, (see manufactures.)	
Guitars, (see musical instr's.)		Gypsum, (see plaster of Paris.)	
Gum substitute or burnt starch, (15).....	10 per ct.		
Gums, viz.: amber, aloes, Arabic, Australian, benzoin or benjamin, Barbary, bdellium, copal, Cape, cowrie, damar, East India, garbanum, gamboge, guiac, Jeddo, mastic, myrrh, olebanum, sandarac, Senegal, shellac, tragacanth, and all gums not otherwise provided for, (608-619)	free.		

H

Hackles, part steel, (390).....	45 per ct.	Hair cloth known as crinoline cloth, (585).....	30 per ct.
Hair, of the alpaca, goat, &c., (see wool.)		Hair of all kinds, cleaned, but unmanufactured, not otherwise provided for, (16).....	10 per ct.
Hair cloth, not otherwise provided for, (42-303).....	30 per ct.	" curled, for beds or mattresses, (30).....	20 per ct.
Hair cloth of the description known as hair seating, (584)		" dressings, dyes, &c. (see cosmetics.)	
18 ins. wide or over, 40 cts. per sq. yd.			
Less than 18 ins. wide, 30 cts. per sq. yd.			

* If suitable for the uses to which cotton bagging is applied, pays as "cotton bagging."

Hair of all kinds, uncleaned and unmanufactured, (137)...	free.	Hatters' irons, of cast iron, (372)	1½ ct. per lb.
“ horse and cow, not cleaned and dressed, (620).....	free.	Hatwire, (see wire of steel.)	
“ horse, long, used for weaving, cleaned or uncleaned, drawn or undrawn, (137)	free.	Hay, (dec. of April 8, 1868,) (166).....	20 per ct.
“ hogs', (448).....	1 ct. per lb.	Healds, old, the worn out harness of cotton looms, (dec. of March 5, 1870,) (166).....	10 per ct.
“ manufs. of, (see manufs.)		Hemlock bark, seed, and leaf, (615-620).....	free.
“ human, raw, uncleaned, and not drawn, (253)...	20 per ct.	Hemp, manilla, and other like substitutes for hemp, not otherwise provided for, (570).....	\$25 per ton
“ human, cleaned or drawn, but not manufactured, (253).....	30 per ct.	“ Russia, unmanf'd. (dec. of Jan. 5, 1871) (570)	\$25 per ton
“ human, when manufactured, (253).....	40 per ct.	“ sunn, (572).....	\$15 per ton.
Hammers, blacksmiths' (362) 2½ cts. per lb.		“ tow of, (571).....	\$10 per ton.
“ brass, (see note to manufs. of brass,) (86-311).....	35 per ct.	“ manfs. of, (see manfs.)	
“ iron, (377).....	35 per ct.	Herring, (see fish.)	
“ part steel, (390).....	45 per ct.	Hessians, (see bags and cotton bagging, and dec. of Dec. 27, 1862.)	
Hams, (6).....	2 cts per lb.	Hide cuttings, raw and in the hair, for glue stock, (620)....	free.
Hand-bills or show-bills, lithographed, (dec. of October 9, 1861,) (478).....	25 per ct.	Hide cuttings, without the hair, (dec. of May 10, 1871,) (166).....	10 per ct.
Handkerchiefs, cotton, printed, as cottons* (dec. of Sep. 10, 1861.)		Hides, raw, dried, salted, or pickled, (251).....	10 per ct.
Handkerchiefs, linen, (dec. of Sept. 22, 1868,) (see linens.)		Hinges, wrought or cast iron, (364-374).....	2½ cts. per lb.
Handkerchiefs, silk, (411).....	60 per ct.	“ other, (according to material.)	
Hardware, coach and harness, (see saddlery.)		Hoes, iron, (377).....	35 per ct.
Harmonicons, (see mus. insts.)		“ part steel (390).....	45 per ct.
Harness, (see saddlery.)		“ steeled, (dec. of March 13, 1866,) (390).....	45 per ct.
Harps, (see musical instruments.)		Hollands, brown, (see linens.)	
Hassocks, (see mats.)		Hollow ware, glazed or tinned, embracing castings of iron only, (dec. of July 12, 1861,) (375,).....	3½ cts. per lb.
Hat bands, silk and cotton, but commercially known as silk hat bands, as silk trimmings, (dec. of Mar. 10, 1870,) (411).....	60 per ct.	Hones, (166).....	20 per ct.
Hat bodies, cotton, (80-302)...	35 per ct.	Honey, (450).....	20 cts. per gall.
Hat bodies, wool, (519)		Hoods, (see bonnets.)	
50 cts. per lb. and 35 per ct.		Hoofs, (620).....	free.
Hatchets, as manf. of steel, (390).....	45 per ct.	Hooks, fish, (390,).....	45 per ct.
Hats of wool, † (see manfs. of worsted.)		Hooks and eyes, (according to material.)	
“ fur, (58-281).....	35 per ct.		
“ other, (see bonnets.)			

* “Handkerchiefs, pocket, although hemmed or otherwise prepared for use, are articles carried and not worn.”—(Reg. of 1867, p. 570.)

† “The term ‘hats of wool’ applies only to hats, the bodies of which are composed of wool that has undergone no process of manufacture, except felting or fulling, but not hats of cloth or wool.”—(Decision of September 1, 1869.)

Hooks, reaping, (390).....	45 per ct.	Hops, (232).....	5 cts. per lb.
Hoops, iron, (377).....	35 per ct.	Hop roots, (dec. of July 10, 1858,) (249).....	30 per ct.
“ iron, not advanced beyond hoop iron except cut in lengths as hoops, duty as hoop iron, (dec. of November 10, 1868.)		Horn, manufs. of, (see manufs.)	
“ split, not finished, (dec. of May 23, 1867,) (166)	20 per ct.	Horns and horn tips, (620).....	free.
“ wood, (93-317).....	35 per ct.	Hosiery, (see caps.)	
		Huckabacks, (see linens.)	
		Hyoscyamus or henbane leaf, (620).....	free.
		Hydrometers, part glass, (429)	.40 per ct.

I

Ice, (138).....	free.	Inventions, models of (see models.)	
Implements of trade, (see effects.)		Iodine, crude, (621).....	free.
India rubber, crude, and milk of (621).....	free.	“ resublimed, (190).....	.75 cts. per lb.
“ balls, (see balls.)...	free.	“ salts of, (4).....	.15 per ct.
“ in strips, unmanufactured, (dec. of July 8, 1861) (621)	free.	Ipecac, (621).....	free.
“ manufactures of, (see manfs.)		Irisdium, (138).....	free.
Indigo, (138).....	free.	Irris or orris root, (138).....	free.
“ carmized, (430).....	.20 per ct.	Iron, acetate or pyrolignite of, (433).....	.50 cts. per lb.
“ extract of, as carmized, (dec. of April 4, 1865,) (430).....	.20 per ct.	“ band, hoop and scroll, from $\frac{1}{2}$ to 6 inches in width, not thinner than $\frac{1}{8}$ inch, (353)	$1\frac{1}{2}$ ct. per lb.
Ink and ink powder, (81-304).....	.35 per ct.	Under $\frac{1}{8}$ inch in thickness, and not thinner than No. 20, wire gauge, (354)	$1\frac{1}{2}$ ct. per lb.
“ printers', (81-304).....	.35 per ct.	Thinner than No. 20, wire gauge, (355)....	$1\frac{1}{2}$ ct. per lb.
Ink stands, (accord'g to material.)		“ bar, rolled or hammered, comprising flats not less than one inch or more than 6 inches wide, nor less than $\frac{3}{8}$ inch or more than two inches thick,† (350).....	1 ct. per lb.
Insertings, cotton, (406).....	.35 per ct.	Less than $\frac{3}{8}$ of an inch or more than two inches thick, or less than one inch or more than six ins. wide, (350).....	$1\frac{1}{2}$ ct. per lb.
“ thread, (39-236).....	.30 per ct.	“ round, not less than $\frac{3}{8}$ inch nor more than two inches in diameter, (350).....	1 ct. per lb.
Instruments and apparatus, musical, (see mus'l instruments.)		Less than $\frac{3}{8}$ inch or more than 2 inches in diameter, (350).....	$1\frac{1}{2}$ ct. per lb.
Instruments and apparatus, surgeons' (according to material.)		“ round, in coils.*	
Instruments and apparatus, mathematical, (according to material.)			
Instruments and apparatus, philosophical, (86-231)....	.40 per ct.		
Instruments and apparatus, philosophical, part steel, or brass chief value, (86-231).....	.40 per ct.		
Instruments and apparatus, specially imported, (see apparatus and effects.)			

*“That round iron in coils, 3-16 of an inch or less in diameter, whether coated with metal or not so coated, and all descriptions of iron wire and wire of which iron is a component part, not otherwise specially enumerated and provided for, shall pay the same duty as iron wire, bright, coppered or tinned,” (paragraph 589.)

†“Instructions relative to classification of scrap or bar iron.” (See dec. of Feb. 1, 1870.)

Iron square, not less than $\frac{3}{4}$ of an inch, nor more than two inches square, (350) 1 ct. per lb.	Iron, nitrate of, (chem. salt,) (38) 20 per ct.
Less than $\frac{3}{4}$ inch or more than two inches square, (350).....1 $\frac{1}{2}$ ct. per lb.	" octagonal shape, (dec. of March 6, 1869,) (356) 1 $\frac{1}{2}$ ct. per lb.
<i>Provided</i> , That all iron in slabs, blooms,* loops, or other forms, less finished than iron in bars, and more advanced than pig iron, except castings, shall be rated as iron in bars, and pay as such. (350.)	" ore, (32).....20 per ct.
<i>Provided further</i> , That none of the above iron in bars, rounds or squares shall pay a less rate of duty than (350).....35 per ct.	" pieces of, new, (dec. of Dec. 17, 1868,) (350).....1 ct. per lb.
" bars for railroads, and inclined planes, made to pattern and fitted to be laid, (351-504).....70 cts. per 100 lbs.	" pig, (575).....\$7 per ton.
" beams, as rolled or hammered, not otherwise provided for, (dec. of Dec. 2, 1868,) (356).....1 $\frac{1}{2}$ ct. per lb.	" reduced by hydrogen, (dec. of June 7, 1870,) (94-227) 40 per ct.
" boiler, or other plate, not less than 3-16 inch in thickness, (351).....1 $\frac{1}{2}$ ct. per lb.	" rolled or hammered, not otherwise provided for, (356).....1 $\frac{1}{2}$ ct. per lb.
" boiler, plate, not otherwise provided for, (2-171).....\$25 per ton.	" scrap, cast, of every description, ‡ (576).....\$6 per ton.
" carbonate of, (Reg. of 1857, p. 559,) (166).....20 per ct.	" scrap, wrought, of every description, (577).....\$8 per ton.
" coated or galvanized with any metal by electric batteries, or otherwise, (352) 2 $\frac{1}{2}$ cts. per lb.	<i>Provided</i> , that nothing shall be deemed scrap iron except waste or refuse iron that has been in actual use, and fit only to be remanufactured, (577.)
" filings of, (377).....35 per ct.	" sheet, common or black, not thinner than No. 20, wire gauge, † (351).....1 $\frac{1}{2}$ ct. per lb.
" galvanized for roofing purposes, (dec. of Dec. 28, 1870,) (352).....2 $\frac{1}{2}$ cts. per lb.	Thinner than No. 20, and not thinner than No. 25, wire gauge, (351).....1 $\frac{1}{2}$ ct. per lb.
" liquor, (16).....10 per ct.	Thinner than No. 25, wire gauge, (351) 1 $\frac{1}{2}$ ct. per lb.
" malleable, in castings, not otherwise provided for, (362).....2 $\frac{1}{2}$ cts. per lb.	" sheet, smooth or polished, all, (351).....3 cts. per lb.
" manufs. of, (see manufs.)	" sheet, bessemer, as steel in sheets, † (dec. of Jan. 12, 1869.)
	" sulphuret of, (dec. of Oct. 29, 1860,) (32).....20 per ct.
	" vessels of, cast, not otherwise provided for, (372) 1 $\frac{1}{2}$ ct. per lb.
	" washers, wrought, ready punched, (363) .....2 cts. per lb.
	" wrought, for ships, steam engines, and locomotives, or parts thereof, weighing each 25 pounds or more, (358).....2 cts. per lb.

* "Certain so styled iron in muck bar or bloom, which by reason of its having been sunk in St. Lawrence Bay, for two years, had become corroded, and in fact only fit to be remanufactured, was refused admission to entry as old scrap iron. The department held that its character was not changed."—(Decision of April 5, 1869.)

† "Iron bands on sheet iron to be considered as tare, being of but trifling value and of the poorest iron, and are thought to be no more liable to duty than iron hoops around casks or boxes."—(Decision of January 4, 1865.)

‡ "Metal converted, cast or made from iron by the Bessemer or pneumatic process, of whatever form or description, shall be classed as "steel." (Paragraph 580)

§ "Instructions relative to classification of scrap or bar iron." (See dec. of Feb. 1, 1870.)

Isinglass, or fish glue, (29-223) 30 per ct.	Istle or tampico fibre, (448)...1 ct. per lb.
Istle or tampico fibre man'fs. of, not suitable for cotton bagging, (dec. of May 12, 1869, (410)).....30 per ct.	Ivory and vegetable ivory, unmanufactured, (621)..... free.
	Ivory and vegetable ivory, man'f'd., (see manuf's.)

J

Jackets, woolen, (dec. of Oct. 21, 1861,) (524) 50 ct. per lb. & 40 per ct.	Jet, unmanufact'd, (622)..... free.
“ cardigan, (dec. of Oct. 26, 1869,) (520) 50 ct. per lb. & 35 per ct.	Jewelry,* (42).....25 per ct.
Jalap, (622)..... free.	“ imitation of (dec. of July 28, 1863,) (42)25 per ct.
Japanned wares, all kinds, not otherwise provided for, (83-224).....40 per ct.	“ of jet, or imitation of jet, (decs. of Sep. 7, 1866, & Dec. 3, 1863,) (83½-306).....35 per ct.
Jars, filled, (see bottles.)	Jewels, watch, (594).....10 per ct.
Jeans, (see cottons.)	Joints, fish, wrought iron, (see note to R.R. Chairs,) (363)2 cts. per lb.
Jellies, all kinds, (475).....50 per ct.	Junk, old, (139)..... free.
Jet, manufac'd and imitation thereof, (83½-306).....35 per ct.	Jute,† (572).....\$15 per ton.
	“ butts, (573).....\$6 per ton.
	“ mauufs. of (see manufs.)

K

Kallidunger, (see dung salt.)	Knit goods, (dec. of June 4, 1870,) (see manfs. of worsted.)
Kaoline, (417).....\$5 per ton.	Knives, butcher, (dec. of Aug. 22, 1868,) bread, bowie, budding, cooks', farriers', fruit, pruning, shoe, and table, as cutlery, which see, (72-294)...35 per ct.
Kelp, (140)..... free.	Knives, beam, curriers', drawing, (dec. of March 30, 1865,) fleshers, hay, putty, (dec. of March 16, 1868,) straw, and tanners', as manufs. of steel, (390).....45 perct.
Kermes, mineral, (18).....10 per ct.	Knives, pen, jack and pocket, (387).....50 per ct.
Kerosene oil, (see oils, illuminating.)	Knobs, (according to material.)
Kerosene oil, residuum of, (dec. of Jan. 14, 1869,) (166).....20 per ct.	Knots, metal, (see trimmings.)
Kettles, cast of iron, (372)...1½ ct. per lb.	Kryolite, (623)..... free.
“ other, (according to material.)	
Keys, watch, gold and silver, (42).....25 per ct.	
Keys, other, (according to material.)	
Kieserite, (dec. of June 7, 1870,) (32).....20 per ct.	
Kirshwasser, (see liquors.)	
Knees, ship, (dec. of Sep. 22, 1868,) (41).....20 per ct.	

* “The term jewelry embraces the manufacture of personal ornaments in gold, silver and precious stones.”—(Dec. of Nov. 20, 1869.)

† For tare or jute, see department letter of May 3, 1836, and decision of May 19, 1870.

L

Labels, blank, (dec. of May 28, 1869,) (478).....	25 per ct.	Lead, acetate or pyrolignite of, (433).....	20 cts. per lb.
“ printed and figured paper, (dec. of Oct. 15, 1870,) (478).....	25 per ct.	“ ashes of, (dec. of Jan. 27, 1870,) (166).....	10 per ct.
“ other, (according to material.)		“ black or plumbago, (259)	\$10 per ton.
Lace, (see laces.)		“ black, powder or British lustre, (dec. of Nov. 16, 1869,) (166).....	20 per ct.
Lacets, silk, part metal, (dec. of Nov. 29, 1861,) (412).....	50 per ct.	“ dross, as ore, (dec. of Jan. 16, 1865,) (397).....	1½ ct. per lb.
Lacings, boot and shoe, (dec. of June 15, 1864,) (47-273).....	35 per ct.	“ in pigs and bars, (dec. of Jan. 6, 1870,) (393).....	2 cts. per lb.
Lacquered ware, (86-311).....	35 per ct.	“ in sheets, pipe, or shot (395)	2¾ cts. per lb.
Lac S. crude, seed, button, stick, shell or dye, (624).....	free.	“ manufs. of, (see manufs.)	
Lac spirits and sulphur, (141) ..	free.	“ molted, old bullets, as lead in pigs or bars, (dec. of Mar. 24, 1864,) (393).....	2 cts. per lb.
Lactarine, (608).....	free.	“ nitrate of, (4).....	3 cts. per lb.
Ladles, (according to material.)		“ old scrap, fit only to be remanufactured, (dec. of Jan. 6, 1870,) (394).....	1½ ct. per lb.
Lamps, (according to material.)		“ ore, (397).....	1½ ct. per lb.
Lancets, as cutlery.		“ sugar of, as acetate of (dec. of June 22, 1869,) (433).....	20 cts. per lb.
Lanterns, (according to material.)		“ white or red (see paints.)	
“ magic, if toys, (dec. of Nov. 12, 1864,) (477).....	50 per ct.	Leather, sole and bend, (170-307).....	35 per ct.
Lappets, cotton, (dec. of May 18, 1866,) (402).....	24 cts. per lb. and 35 per ct.	“ upper, all kinds, except calf-skin, (31-307).....	25 per ct.
Lappings, according to material, (dec. of July 12, 1859,).....		“ japanned, patent, or enameled, (82-305).....	35 per ct.
Lard, (6).....	2 cts. per lb.	“ manufs. of, (see manufs.)	
Laces, cotton, (406).....	35 per ct.	Leaves, aconite (608,) buchu (614) belladonna (613,) hemlock (615,) heubane (620,) rose (638,) and senna (639).....	free.
“ metal, (see trimmings.)		“ for dyes, (see berries.)	
“ silk, (411).....	60 per ct.	“ medicinal, not otherwise provided for, (208).....	20 per ct.
“ silk and cotton, known as silk lace, (dec. of Mar. 4, 1868,) (411).....	60 per ct.	Leeches, (624).....	free.
“ thread, (39-236).....	30 per ct.	Leggins, (see caps.)	
“ for bonnets, hats, &c. (see bonnets.)		Lemon juice, (17).....	10 per ct.
“ wool, worsted or mohair, (see trimmings.)		“ juice, concentrated, (Reg. of 1857, p. 574,) (17).....	10 per ct.
“ other, (according to material.)		“ peel, (19).....	10 per ct.
Last blocks, (dec. of Sept. 18, 1868,) (166).....	20 per ct.	“ peel, not preserved, candied or otherwise prepared, (623).....	free.
Lasting for buttons, (see buttons.)			
Laths, hewn and sawed, (26) ..	20 per ct.		
Lava, unmanufactured, (624)...	free.		
Lava gas burners, (dec. of June 15, 1858,) (415).....	40 per ct.		
Lawns, (see linens.)			

Lemons, (see damage on fruit,) (596).....	20 per ct.	Linseed, cake and meal, (see oil cake,) (166).....	20 per ct.
Levant, wormseed, (642).....	free.	Lint, cotton, (406).....	35 per ct.
Lichens, all, prepared or not pre- pared, (624).....	free.	“ linen, (408).....	40 per ct.
Licorice, (see liquorice.)		Liqueurs, (see liquors.)	
Life boats, (see boats.)		Liquorice paste or in rolls, (454) 10 cts. per lb.	
Lime, (17).....	10 per ct.	“ juice, (191).....	5 cts per lb.
“ acetate of pyrolignite of, (433).....	25 per ct.	“ root, (624).....	free.
“ borate of, (180).....	5 cts. per lb.	Liquor stands, (see castors)	
“ chloride of, (bleaching powders,) (169)30cts. per 100 lbs.		Liquors, viz: Brandy, Cordials, Wines, &c.	
“ citrate of, (615).....	free.	Brandy, and other spirits manu- fact'd or distilled from grain or other material, ‡ (551).\$2 per pf. gall.	
“ hydrocarbonate, (dec. of July 27, 1866,) (420)1 ct. per lb.		<i>Provided, that each and every gauge or wine gallon of meas- urement shall be counted as at least one proof gal on, (551.)</i>	
“ sulphate of, (see plaster of Paris.)		Cordials, liqueurs, arrack, ab- synthe, kirshwasser, vermouth, ratafia, and other similar spir- ituous beverages, or bitters containing spirits, (552).\$2 per pf. gall.	
Limes, (see damage on fruit,) (596).....	10 per ct.	None of the above shall pay a lower rate or amount of duty than that fixed for first proof; and none under first proof shall pay a less rate of duty than 50 per cent. (345.)	
„ in salt and water, as pickles, (dec. of July 20, 1870,) (57-280).....	35 per ct.	Preparations or compounds of which distilled spirits is a com- ponent part of chief value, pay not less than distilled spirits, (510.)	
“ juice of, (17).....	10 per ct.	Wines, all, imported in casks, containing not more than 22 per ct. of alcohol, ‡ (548.)	
“ juice of, concentrated, (Reg. of 1857, p. 574,) (17).....	10 per ct.	Valued at 40 cts. or less per gall. 25 cts. per gall.	
Linen, brown or bleached, blay linens, brown hollands, coat- ings,* damasks,* and drills,† (decs. of March 14 and 18, 1867,) (8-268.)		Valued at over 40 cts. and not over \$1 per gall.....	.60 cts per gall.
Value 30 cts. or less per sq. yd.	30 per ct.	Valued at over \$1 per gall.	\$1 per gall. and 25 per ct.
Value above 30 cts. per sq. yd.	35 per ct.		
Linens brown and bleached, burlaps, canvas, cotton bot- toms, crash, diaper, ducks, handk'fs, huckabacks, lawns, and paddings, (407).....			
Value 30 cts. or less per sq. yd.	35 per ct.		
Value above 30 cts. per sq. yd.	40 per ct.		
Liniments, (see medicines.)			

* Decision of March 9, 1870, classifies “brown damasks” under paragraphs 8 and 237 of the digest. This decision also covers goods commercially known as “bleached damasks.”

† Decision of April 21, 1868, classifies “brown or bleached drills and coatings,” under paragraphs 8 and 237, and “linen drills and coatings, not brown or bleached,” under paragraph 407.

‡ Certain so styled drills liable to 35 per ct. Drills are usually 25 or 27 inches wide.—(Decision of January 10, 1870.)

§ Department letter of February 24, 1871, authorizes the adoption of the practice of stating in entries of distilled spirits, the actual number of wine gallons, with the duty assessed thereon according to the number of degrees proof at 4 cts. a degree of each gallon, instead of stating the number of proof gallons at two dollars per gallon, as now practiced, as it is more simple and correct, in that it does away with fractional statements of gallons.

§ “The cost of boxes, bottles, transportation, and all charges until on shipboard, shall be included in determining the value per gallon.”—(Decisions of Jan. 4, 1853, and March 15, 1866.)

Liquors, viz : Brandy, Cordials, Wines, &c.

Wines, of all kinds, imported in bottles, and not otherwise provided for, the same rate per gallon as if in casks, but all bottles containing one quart or less than one quart, and more than one pint, shall be held to contain one quart, and all bottles containing one pint or less shall be held to contain one pint, (549)

Wines, champagne and all sparkling, in bottles, containing each not more than one quart and more than one pint, (550)

\$6 per doz. bottles.

Containing not more than one pint each, and more than one half pint.....\$3 per doz. bottles.

Containing one half pint each, or less.....\$1.50 per doz. bottles.

In bottles containing more than one quart each, shall pay, in addition to \$6 per doz. bottles, on the quantity in excess of one quart per bottle at the rate of.....\$2 per gall.

Provided, that all imitations of brandy, or spirits, or of wines, shall be subject to the highest rate of duty provided for the genuine article, and in no case less than \$1 per gall. (345)

Provided, that any liquors containing more than 22 per cent. of alcohol, which shall be entered under the name of wine, shall be forfeited to the United States, (550)

Provided, that wines, brandy, and other spirituous liquors imported in bottles, shall be packed in packages containing not less than one dozen bottles (of not more than one quart each for wine, except champagne and sparkling wines) (511) in each

Liquors, viz: Brandy, Cordials, Wines, &c.

package, and all such bottles shall pay an additional duty of three cents for each bottle.* (550.)

Allowance for breakage, (see 550)

Proof spirit shall be held and taken to be that alcoholic liquor which contains one-half its volume of alcohol of a specific gravity of seven thousand nine hundred and thirty-nine ten thousandths (.7939) at 60° Fahrenheit, (531-551)

Provided, that any brandy or spirituous liquors imported in casks of less capacity than 14 gallons, shall be forfeited to the United States;† (552.)

For regulations for branding marking or certifying casks, vessels and cases containing distilled spirits in bond, see 508.

Lithographs, colored or not, (dec. of Jan. 25, 1861,) (478) .25 per ct.

Litmus and all lichens, prepared or not prepared, (624)..... free.

Locks, brass, (see note to manfs. of brass), (86-311).....35 per ct.

“ iron, (377).....35 per ct.

“ with steel springs, (dec. of Oct 3, 1864,) (390) 45 per ct.

Logs and round unmanufact'd timber, not otherwise provided for, (624)..... free.

Logwood, extract or decoction of, (219).....10 per ct.

Looking glasses, (see glass.)

Lotions, (see cosmetics.)

Lozenges, (see medicines.)

Lumber,‡ hewn or sawed, (26) .20 per ct.

“ dressed, (93-317)35 per ct.

Lutes, (see musical instruments.)

Lye, of wood ashes, (642)..... free.

* “The importation of wines together with assorted spiritous liquors, or of an assortment of spiritous liquors in a case or package, is not prohibited by sec. 21 of the act of July 14, 1870, provided the package contains not less than one dozen bottles of liquor.”—(Dec. of Feb. 15, 1871.)

† “The restricted quantity which may be imported in a package, applies only to brandy and other spiritous liquors, and that ‘Wine,’ other than that put up in bottles, may be imported in any capacity.”—(Decision of February 14, 1868.)

‡ The produce of the Forest of Maine upon the St. John and the St. Croix Rivers and its tributaries, free of duty, as per act of March 16, 1856, (U. S. Statutes at Large vol. 14, p. 9,) and act of June 1, 1866, (U. S. Statutes at Large vol. 14, p. 56.)

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Maccaroni, (84-308).....	35 per ct.	Mangoes, (see damage on fruit.)	
Mace, (558).....	25 cts. per lb.	(596).....	10 per ct.
Machinery, according to material, except as specified below.*		Manna, (624).....	free.
Machinery and apparatus for steam towage on canals may be imported as provided for in 643½.....	free.	Mantillas, silk, (411).....	60 per ct.
Machinery for the manufacture of beet sugar, and for that purpose only, (dec. of Dec. 8, 1869,) (513).....	free.	Mantles, slate, (416).....	40 per ct.
Machinery for repairs, may be imported as provided in paragraph 538 and dec. of May 12, 1870.....	free.	Manufactured articles, in whole or part, not otherwise provided for,† (166).....	20 per ct.
Machinery, models of, (see models.)		<i>Manufactures of, viz. :‡</i>	
Machinery, steam plow, adapted to the cultivation of the soil, may be imported as provided for in 643½.....	free.	Bone, (85-309).....	35 per ct.
Mackeral, (see fish.)		Cotton, (406).....	35 per ct.
Madder, ground or prep'd (142).....	free.	Fur, (58-281).....	35 per ct.
" India or munjeet gr'nd, (624-146).....	free.	Grass, (50-275).....	35 per ct.
" root, (142-624).....	free.	Horn, (85-309).....	35 per ct.
" extract of, (219).....	10 per ct.	India rubber, (53-277).....	35 per ct.
Magnesia, acetate of, or pyrolignite of, (433).....	50 cts. per lb.	Iron, (86-311-377).....	35 per ct.
" calcined, (192).....	12 cts. per lb.	Ivory or vegetable ivory, (85-309).....	35 per ct.
" carbonate of, (192).....	6 cts. per lb.	Lead, (86-311).....	35 per ct.
" Henry's. (dec. of Sept. 30, 1868,) (210).....	50 per ct.	Leather, (90-315).....	35 per ct.
Mallets, (93-317).....	35 per ct.	Mother of pearl (85-309).....	35 per ct.
Malt, (see note to Art. 7 of Appendix,) (32).....	20 per ct.	Ozier, (50-275).....	35 per ct.
Manganese, (18).....	10 per ct.	Palm leaf, (50-275).....	35 per ct.
		Paper, (91-310).....	35 per ct.
		Papier mache, (92-316).....	35 per ct.
		Pewter, (86-311).....	35 per ct.
		Shell, (85-309).....	35 per ct.
		Spelter, (86-311).....	35 per ct.
		Straw, (50-275).....	35 per ct.
		Teuteneque, (86-311).....	35 per ct.
		Tin, (86-311).....	35 per ct.
		Whalebone, (50-275).....	35 per ct.
		Willow, (50-275).....	35 per ct.
		Wood, (dec. of June 2, 1863,) (93-317, also 89-314).....	35 per ct.
		Or of which either one or more of said (above) materials shall be the component part, not otherwise provided for.....	35 per ct.
		Bladders, (255).....	30 per ct.

* "Machinery composed of iron and steel, if the value of each be stated separately on the invoice, the duty applicable to each *se* should be separately levied"—(Decisions of Oct. 10, 1864, June 5, 1865, and Oct. 25, 1870.) Machinery of American manufacture, old and broken up and so imported to pay as scrap iron.—(Reg. of 1857, p. 577, see also decision of Nov. 9, 1899.)

•‡Articles manufactured from two or more materials, the duty shall be assessed at the highest rates at which any of its component parts may be chargeable.—(See paragraph 1 of the digest.)

†Articles partially manufactured shall be termed as wholly manufactured.—(See Reg. of 1857, p. 498, and Decision of March 31, 1859.)

Manufactures of, viz:

Brass or bronze,* (86-311)....	35 per ct.
Copper, or of which copper shall be a component of chief value,† (539).....	45 per ct.
Cork bark, (479).....	50 per ct.
Flax, hemp, or jute, or of which either shall be the component material of chief value, not otherwise provided for, (407)	
Valued at 30 cts. or less per sq. yd.....	35 per ct.
Valued at over 30 cts. per sq. yd.....	40 per ct.
Flax, or of which flax shall be component material of chief value, not otherwise provided for, (408).....	40 per ct.
German silver, (see manfs. of gold, &c.)	
Glass, plain and mould and press glass not cut, engraved, or painted, (422)....	35 per ct.
Glass, cut, engraved, painted, colored, printed, stained, silvered or gilded (not including plate glass silvered or looking-glass plates,) or of which glass shall be a component material, not otherwise provided for, (423-429)	40 per ct.
Gold, silver, German silver, or platina, or of which either of these metals shall be a component part, not otherwise provided for, (436)....	40 per ct.
Gutta percha, (482).....	40 per ct.
Hair, not otherwise herein provided for, (585)	30 per ct.

Manufactures of, viz.:

Hemp, or of which hemp shall be the component material of chief value, not otherwise provided for, (see manufs. of flax, hemp, &c.) (410).....	30 per ct.
India-rubber, (see manufs. of silk and India-rubber.)	
Jute and sisal grass, not otherwise provided for, (see manufs. of flax, hemp or jute,) (410)	30 per ct.
Marble, (254).....	50 per ct.
Mixed materials, in part cotton, silk, worsted or flax, not otherwise provided for, (87-312).....	35 per ct.
Platina, (see manufs. of gold, &c.)	
Silk, or of which silk is the component material of chief value, not otherwise provided for, (412).....	50 per ct.
Silk and India-rubber or of silk and India-rubber and other materials, (256).....	50 per ct.
Silver, (see manufs. of gold, &c.)	
Slate, (except roofing slates,) (416).....	40 per ct.
Steel or of which steel shall be a component part, not otherwise provided for, (390)	45 per ct.
Wool, of every description, made wholly or in part of wool, not otherwise provided for, woolen cloths and woolen shawls, (519)	
	50 cts. per lb. and 35 per ct.
Worsted, the hair of the alpaca, goat, or other like animal of every description, wholly	

* The Treasury Department decided July 14, 1869, that "the act of 24th February, 1869, providing that all manufs. of copper or of which copper shall be a component of chief value, not otherwise herein provided for, requires that all articles made of the composition usually known as brass—copper being the component of chief value, should be subject to the duty of 45 per ct. ad valorem. The fact that brass and many other articles of which copper forms the principal part, have other distinctive names never known as manufactures of copper in commerce, does not affect the question of the duty imposed by the act;" and further decided July 19, 1869, that "the language of the act of 24th February, 1869, embraces every manufacture of which copper is the component of chief value, whether the copper be the simple metal, or in the form of an alloy or combination, chemical or otherwise, with any other articles."

† The District Court of the United States, Southern District of New York, decided, (Internal Rev. Record of March 4, 1871,) That "Dutch Metal" 75 per ct. of which was copper, was liable only to "ten" per centum ad valorem, under section 19, Act of March 2, 1861, and not as a manufacture of which copper is of chief value at 45 per ct. under act of February 24, 1869, it being a manufacture of which "brass" forms the chief value; that brass is recognized in commerce as also in the 22d section of the act of March 2, 1861, and 13th section of the Act of July 14, 1862, (paragraphs 86 and 311 of the Digest.) as a distinct metal from copper, although brass as known in commerce contains generally 60 per ct. of copper. Under the ruling of said court, all articles, not otherwise provided for, of which the brass of commerce is the component of chief value, is a manufacture of brass and not a manufacture of copper, within the meaning of the act of February 24, 1869. The Treasury Department will appeal this case to the Supreme Court.

Manufactures of—Continued.

or in part of, except such part of wool not otherwise provided for, and, flannels, blankets, hats of wool, knit goods, balmorals, woollen and worsted yarn, (520.)	
Valued at 40 cts. or less per lb.....	20 cts. per lb. and 35 per ct.
Valued above 40 cts. and not above 60 cts. per lb.	30 cts. per lb. and 35 per ct.
Valued above 60 cts. and not above 80 cts. per lb.	40 cts. per lb. and 35 per ct.
Valued above 80 cts. per lb.	50 cts. per lb. and 35 per ct.
Manure, (see guano.)	
Manuscripts, (143).....	free.
Maps, (478).....	25 per ct.
“ specially imported, (see apparatus and books.)	
Marble, manfs. of, (see manfs.)	
Marble, white statuary, brocatta, sienna and verd antique, in block, rough or squared, (484)...	\$1 per cubic ft. and 25 per ct.
Marble, veined, and marble of all other descriptions, in block, rough or squared, not otherwise provided for (484)	50 cts. per cu. ft. and 20 per ct.
Marble, all sawed, dressed, or polished, marble slabs, and marble paving tiles, 30 per ct. ad valorem, and 25 cts. per superficial sq. ft. not exceeding two inches in thickness; if more than two inches in thickness 10 cts. per ft. in addition to the above rates for each inch or fractional part thereof in excess of two inches in thickness:	
<i>Provided</i> , that if exceeding six inches in thickness, shall be subject to the duty imposed on marble blocks, (583)	
Marbles as toys, (dec. of Nov. 12, 1864,) (477).....	50 per ct.
Marrow, (18).....	10 per ct.
“ for toilet soap perfumed, (dec. of March 3, 1858) (211).....	
	50 per ct.
Masks, paper, for adults, (dec. of Nov. 2, 1866,) (91-310).....	35 per ct.
Masks, paper, other, as toys, (477).....	50 per ct.

Matches, (93-317).....	35 per ct.
“ cotton wax and paper, (dec. of March 8, 1870,) (87-312).....	
	35 per ct.
Mats, cocoanut, (32-225).....	30 per ct.
“ dunnage, (dec. of March 31, 1863.)	
“ of flags, jute or grass, (dec. of April 1, 1867) (32-226).....	
	30 per ct.
“ India-rubber, (dec. of May 5, 1870,) (526).....	
	45 per ct.
“ palm leaf, (dec. of June 2, 1870,) (50-275).....	
	35 per ct.
“ all other, (not exclusively of vegetable material,) screens, hassocks and rugs, (526).....	
	45 per ct.
“ woollining, (519)	
	50 cts. per lb. and 35 per ct.
<i>Provided</i> , that mats, rugs, screens, covers, hassocks, bed-sides, and other portions of carpets or carpeting shall be subject to the rate of duty imposed on carpets or carpeting of like character or description, (526.)	
Matting, coir, (32-266).....	25 per ct.
“ China, and other floor, (32-226).....	
	30 per ct.
Meal, corn, (12).....	10 per ct.
“ oat, (19).....	
	10 per ct.
Meats, (see prepared meats, &c.)	
Medals, gold or silver, (144)....	free.
“ specially imported, (see apparatus and cabinets.)	
Medicines, crude, not otherwise provided for, (32).....	20 per ct.
Medicines, not crude or patent, as medicinal prep. not otherwise provided for, (94-227).....	40 per ct.
Medicines, patent, viz.: pills, powders, tinctures, troches or lozenges, syrups, cordials, bitters, anodynes, tonics, plasters, liniments, salves, ointments, pastes, drops, waters, essences, spirits, oils, and other medicinal preparations or compositions, recommended to the public as proprietary medicines, or prepared according to some private formula or secret art, as remedies or specifics for any disease or dis-	

eases or affections whatever affecting the human or animal body, (210).....	50 per ct.	Mitts, as gloves.	
If spirits be of chief value pay as spirits, (510)		Models of invention, and other improvements in the arts; <i>Provided</i> , that no article shall be so deemed which can be fitted for use, (145).....	free.
Melado, (see molasses.)		Molasses, † (545).....	5 cts. per gall.
Mercury or quicksilver, (505)...	15 per ct.	Concentrated molasses, concentrated melado, and tank bottom syrup of sugar cane juice, and melado, (546)...	1½ ct. per lb.
Merinos, printed, of worsted and cotton, see manfs. of worsted and dress goods, (dec. of Sept. 21, 1857.)		<i>Provided</i> , that if any of the same be entered under the name of 'molasses,' shall be forfeited to the U. S. (343-650)	
Metal, bell, (see bells.)		Monuments of red granite, (dec. of Feb. 8, 1868,) (166).....	20 per ct.
“ bronze and dutch in leaf, (see notes to manufs. of brass,) (13).....	10 per ct.	Mops, wood and cotton, (93-317-406).....	35 per ct.
“ sheathing or yellow* (see note to manufs. of brass,) (263½).....	3 cts. per lb.	Morocco skins, (see skins).	
“ sheathing brass, old and fit only for remanuf. (dec. of July 26, 1870,) (11-172).....	15 per ct.	Morphia and all on salts of (606).\$1 per oz.	
“ sheathing zinc, (dec. of Oct. 28, 1857,) (263½) 3 cts per lb.		Mortars, (according to material.)	
“ silver plated, in sheets or other form, (108-332).35 per ct.		“ agate, as stoneware, (Reg. of 1857, p. 553.)	
Metals, unmanuf'd not otherwise provided for, (32).....	20 per ct.	Mosaics, (see precious stones.)	
Mica, crude, (32).....	20 per ct.	“ in a setting or frame, (Reg. of 1857, p. 575,) (166).	20 per ct.
Mill irons and cranks of wrought iron (358).....	2 cts. per lb.	“ of slate, as ornaments for mantels, &c. (dec. of Jan. 24, 1870,) (416).....	46 per ct.
Mineral and bituminous substances, in a crude state, not otherwise provided for, (32)...	20 per ct.	Moss, crude, (624).....	free.
Millstones, (see burrstones,)		“ for beds or mattresses, (30) 20 per ct.	
“ not burrstones, (dec. Dec. 14, 1859,) (166).20 per ct.		“ Iceland, (624).....	free.
Mineral or medicinal waters, or waters from springs impregnated with minerals, in bottles or jugs containing one quart or less, (485)...	3 cts. each and 25 per ct.	“ prepared, as artificial flowers, (decs. of June 30, 1863, and Jan. 20, 1866,) (471).50 per ct.	
More than one quart, 3 cts. for each additional quart or fractional part thereof and 25 per ct., (dec. of Feb. 1, 1869,) (485)		Moulds, lunar caustic, (dec. of Jan. 19, 1869,) (166).....	20 per ct.
Not in bottles or jugs, (dec. of Aug 20, 1870,) (95).....	30 per ct.	Muffs, foot, dressed sheep skins, with wool on, and leather, (dec. of Nov. 15, 1870,) (90, 315).....	35 per ct.
		Muffs, fur, (59-281).....	35 per ct.

* "Sheathing metal imported per British Brig 'Chesapeake,' intended to be used in sheathing the bottom of the said brig, and no portion of which is intended to be landed or used for any other purpose, held to be liable to duty."—(Decision of Sept. 15, 1853, and January 6, 1870, see also dec. of January 11, 1870.)

† Concentrated molasses and concentrated melado is defined in Reg. of 1857, p. 562. No allowance can be made for damage to molasses soured on the voyage of importation.—(Decision of June 1, 1862.) Molasses on board a Spanish brig from Cuba is liable to the regular duties and the discriminating duty under Art. 2 of the Appendix.—(Decision of April 8, 1868.)

Mundic, iron pyrites or arsenical pyrites, (dec. of Dec. 7, 1869,) (32).....	20 per ct.	Musical Instr'ts, if toys, (477).....	50 per ct.
“ copper pyrites, (ibid.) (539)	5 cts. per lb.	Same, strings for, gut, (32-229).....	30 per ct.
Mungo, (see flocks.)		Same, strings for, silk, (412).....	50 per ct.
Mungeet, (see madder.)		Same, strings for, silk and metal, silk not chief value, (dec. of April 5, 1858,) (86-311).....	35 per ct.
Murexide, (431).....	25 per ct.	Musk, crude, in natural pod, (624) free.	
Muslin, (see cottons.)		“ as perfume, (210).....	50 per ct.
Music, printed with lines, bound or unbound, (18-228).....	20 per ct.	Muskets, (see guns.)	
Musical instruments, all,* (32, 229).....	30 per ct.	Mustard, in glass or tin, (257)	16 cts per lb.
Same, brass, (see note to manufs. of brass,) (32-229).....	30 per ct.	“ ground, in bulk, (257)	12 cts. per lb.

N

Nails, board, wrought iron, (363).....	2½ cts. per lb.	Nets, head, wool, worsted or mohair, (see trimmings.)	
“ brass, (see note to manufs. of brass,) (86-311).....	35 per ct.	“ head or hair, of silk and gum elastic, (dec. of Dec. 17 1866,) (47-273).....	35 per ct.
“ composition and zinc, (86-311).....	35 per ct.	“ spot, silk and cotton, but commercially known as silk lace, (dec. of March 4, 1868,) (411).....	60 per ct.
“ china heads, dec. of May 28, 1866,) (415).....	45 per ct.	Nickel, (591).....	30 cts. per lb.
“ gold, silver, and German silver, (436).....	40 per ct.	“ oxide and alloy of, with copper, (592).....	20 cts. per lb.
“ iron, cut, (366).....	1½ ct. per lb.	Nippers, (according to material).	
“ horseshoe, (367).....	5 cts. per lb.	Nitric ether, spirits of, (447).....	50 cts. per lb.
Naphtha, (see oils, illuminating.)		Nitro-benzole, (dec. of Aug. 22, 1868,) (195).....	50 per ct.
Necklace of pearl and diamonds, set in gold, (dec. of March 1, 1870,) (42).....	25 per ct.	Noils, (see wool noils.)	
Needles, for sewing, darning, knitting, and all other descriptions, (33-320)	25 per ct.	Nutgalls, (147).....	free.
“ crochet, (dec. of Nov. 22, 1864,) (33-320)	25 per ct.	Nutmegs, (557).....	20 cts. per lb.
“ for knitting or sewing machines, (388)	\$1 per M and 35 per ct.	Nuts, all kinds, not otherwise provided for, (169).....	2 cts per lb.
“ sail, (dec. of Feb. 13, 1865) (33-320).....	25 per ct.	“ used in dyeing, (see berries.)	
		“ wrought iron, (363).....	2 cts. per lb.
		Nux vomica, (148).....	free.

* Parts of musical instruments, or articles appertaining thereto and which cannot be used for any other purpose, come within the provision of Musical instruments.—(Reg. of 1857, p. 575.)

O

Oakum, (139).....	free.
Oatmeal, (19).....	10 per ct.
Oats, (6).....	10 cts. per bu.
" for seed, (dec. of Jan. 24, 1870,) (6).....	10 cts. per bu.
" ground for provender, (dec. of Feb. 26, 1870,) (6).....	10 cts. per bu.

Objects of art, (see apparatus and paintings.)

Ochres and ochrey earths, (see paints.)

Oilcake, linseed, (see seed,) (166).....

Oilcloths, for floors, stamped, painted or printed, (527)

 Valued at 50 cts. or less per sq. yd.....

 Valued at over 50 cts. per sq. yd.....

Oilcloth, silk, (527).....

 " all other, (527).....

Oils, fixed or expressed.

 " all expressed, not otherwise provided for, (34).....

 " almonds, (194).....

 " bay, (194).....

 " castor, (455).....

 " croton, (455).....

 " laurel, (194).....

 " mace, (194).....

 " mustard, not salad, (194).....

 25 cts. per gall.

 " " salad, (455).....

 " olive, in flasks or bottles, and salad,* (455).....

 " olive, Lot salad, (194).....

 25 cts. per gall.

 " olive, for perpetual lamp of a synagogue, (dec. of April 28, 1868,) (455).....

 " salad, (455).....

 \$1 per gall.

 " salad, (455).....

 \$1 per gall.

Oils, Essential or essence.

 " all essential, not otherwise provided for, (195).....

 " almonds, (195).....

Oils, Essential or essence.

 " amber, crude, (195).....

 " amber, rectified, (195).....

 " anise, (195).....

 " bay leaves, (195).....

 " bergamot, (195).....

 " cajeput, (195).....

 " caraway, (195).....

 " cassia, (195).....

 " cinnamon, (195).....

 " citronella, (195).....

 " cloves, (455).....

 " cognac or oeanthic ether, (455).....

 \$4 per oz.

 " cubebs, (195).....

 " fennel, (195).....

 " juniper, (195).....

 " lemons, (195).....

 " orange, (195).....

 " origanum, or red thyme, (195).....

 25 cts. per lb.

 " roses or otto, (195).....

 " thyme, white, (195).....

 " valerian, (195).....

Oils or essences.

 " aniline, crude, (608).....

 " animal, all, (598).....

 " amylic alcohol (fusil oil) (446).....

 \$2 per gall.

 " bay rum or essence, (201).....

 " benne, (602).....

 " civit, (34-217, see also 598).....

 20 per ct.

 " coal, crude, (505).....

 " cocoanut, (627).....

 " cod liver, fit for med. purposes, (dec. of Jan. 8, 1869,) (94-227).....

 40 per ct.

 " cod liver, crude, (598).....

 " cotton seed, (602).....

 " fish, (foreign fisheries,) (598).....

 20 per ct.

* "Olive oil fit for use as salad oil, duty \$1 per gallon, under the special provision for salad oil; whether olive oil is salad depends upon its quality, and not upon the character of the package in which imported." (Decision of November 23, 1870.)

Oils or essences.

" flaxseed, 7½ lbs. to gall. (599).....	30 cts. per gall.
" for cosmetics, (see cosmetics).	
" fruit ethers, essences or oils of apples, pear, peach, apricot, strawberry and raspberry, made of fusil oil or of fruit, or imita- tions thereof, (186)...	\$2.50 per lb.
" fusil, (446).....	\$2 per gall.
" harleam, (210).....	50 per ct.
" hempseed, (4-238)...	23 cts. per gall.
" illuminating, and naptha, benzine, and benzole, re- fined or produced from the distillation of coal, asphaltum, shale, peat, petroleum, or rock oil, or other bituminous sub- stances used for like purposes, (505)...	40 cts. per gall.
" lemon grass, (dec. of Dec. 17, 1870,) (195).....	50 per ct.
" linseed, 7½ lbs. to gall. (599).....	30 cts. per gall.
" medicinal, not otherwise provided for, (see medi- cines.)	
" mineral, (dec. of March 2, 1859,) (505).....	40 cts. per gall.
" neats' foot, (598).....	20 per ct.
" peanuts, expressed. (dec of Jan. 18, 1859,) (34).....	20 per ct.
" palm, (627).....	free.
" petroleum, crude, (505) 20 cts. per gall.	
" rum or essence, (201)....	\$2 per oz.
" rapeseed, (4-238)...	23 cts. per gall
" red beets, or vegetables, (as distilled spirits.)	
" rock, crude, (505)...	20 cts per gall.
" seal, (598).....	20 per ct.
" sesame seed, (602)...	30 cts. per gall.
" spermacei (foreign fish- eries,) (598).....	20 per ct.

Oils or essences.

" vegetable, if essential, (dec. of April 21, 1858,) (195)...	50 per ct.
" vegetables, if expressed, (dec. of April 21, 1858,) (34).....	20 per ct.
" whale, for'n fisheries, (598)...	20 per ct.
Ointments, (see medicines.)	
Olives, (97).....	30 per ct.
Onions, (24).....	10 per ct.
Opium, (604).....	\$1 per lb.
" extract of, (438).....	100 per ct.
" prepared for smoking, and all other prepara- tions of opium, not otherwise herein pro- vided for, (605).....	\$6 per lb.
" if it be deposited in bonded warehouse, (see regulations in 605, and dec. of Jan. 6, 1871.)	
Orange peel, (19).....	10 per ct.
" " not preserved, can- died or otherwise prepared, (626).....	free.
" mineral, red lead, (dec. of Aug. 23, 1862,) (451).....	3 cts. per lb.
Oranges, (see damage on fruit) (596).....	20 per ct.
Orchill, or archill, in the weed or liquid, (626).....	free.
Ore, specimens of, not otherwise provided for, (166).....	10 per ct.
Ore, (see gold, silver and iron.)	
Ornaments, alabaster & spar (43)...	30 per ct.
" bead, (471).....	50 per ct.
" dress, (see buttons and trimmings.)	
" for bonnets, hats, &c. (see bonnets.)	
Orris or iris root, (138).....	free.
Osier, (see willow.)	
Osnaburgs, (see linens.)	
Oysters, as shellfish, (639).....	free.

P

Padding, (see linens.)

" wool, (519)

50 cts. per lb. and 35 per ct.

Paddy, (497).....1½ ct. per lb.

Paintings* and statuary,† not
otherwise provided for, (20).....10 per ct.Paintings, Geneva, enameled,
(dec. of Mar. 3, 1858,) (166).....20 per ct.Paintings, on glass or glasses,
(decs. of March 29, 1859, and
Aug. 20, 1860,) (429).....40 per ct.Same for churches, (dec. of
Jan. 25, 1870,) (114)..... free.Paintings, specially imported,
(see apparatus.)Paintings, statuary, fountains,
and other works of art, the
production of American ar-
tists, if fact of such production
be verified as prescribed in 628 free.The same if for presentation to
national or other institu-
tions, under regulations as
prescribed in 529-629, and
dec. of Jan. 5, 1870..... free.Paints and painters' colors, dry
or ground in oil, and moist
water colors, used in the man-
ufacture of paper hangings
and colored papers and cards,
not otherwise provided for,
(187).....25 per ct.

Paints, water colors, (111-329).....35 per ct.

Paints and colors, if not water colors :

Berlin blue, (341).....25 per ct.

Blanc fixe, (434).....3 cts. per lb.

Carmine lake, dry or liquid,
(434).....35 per ct.

Chinese blue, (341).....25 per ct.

Chrome yellow, (chromate of
lead) (187).....25 per ct.

Dutch pink, (187).....25 per ct.

Enameled white, (434).....3 cts. per lb.

Frankfort black, (341).....25 per ct.

*Paints and colors, if not water colors :*French Green, dry or moist,
(434).....30 per ct.

Indian red, (431).....25 per ct.

Ivory drop black, (431).....25 per ct.

Lampblack, (31).....20 per ct.

Lead, red or white, and lith-
arge, dry or ground in oil,
(451).....3 cts. per lb.

Lime white, (434).....3 cts. per lb.

Mineral blue, dry or moist,
(434).....30 per ct.Mineral green, dry or moist,
(434).....30 per ct.Ochres and ochrey earths, not
otherwise provided for, dry,
(193).....½ ct. per lb.
Same, ground in oil, (193)
1½ ct. per lb.Oxide of zinc, dry or in oil,
(4-241).....1½ ct. per lb.

Paris green, dry or moist (434).....30 per ct.

Paris white, dry, (420).....1 ct. per lb.

" ground in oil,
(197).....1½ ct. per lb.Prussian blue, dry or moist,
(434).....30 per ct.

Rose pink, (187).....25 per ct.

Satin white, (434).....3 cts. per lb.

Spanish brown, (431).....25 per ct.

Ultramarine, (566).....6 cts. per lb.

Umber, (4).....½ ct. per lb.

Vandyke brown, (40).....20 per ct.

Venetian red, (187).....25 per ct.

Vermilion, (187).....25 per ct.

Whiting, dry, (420).....1 ct. per lb.

" ground in oil, (421)
2 cts. per lb.

Wood lake, (187).....25 per ct.

Pallettes, as cutlery.

Palm leaf, unmanufact'd, (151) free.

* "Paintings, within the meaning of the law, must be an object of taste, recognized as a painting in the usual acceptance of the term: and not paintings on glass, porcelain, or similar materials, or on plates, goblets, or any other utensil, or capable of being converted into breastpins, ear-drops, or other ornaments to be worn on the person."—(Circular of April 15, 1857, and decision of March 23, 1870.)

*Portraits "done in silk" are not to be considered as paintings.—(Reg. of 1857, p. 581.)

† The term "statuary" is defined in paragraph 506 of the Digest, and Decision of Dec. 15, 1869.

Palm leaf, manuf'd, (see manufs.)		Pearl ash, as bicarbonate of soda, (dec. of May 10, 1866,) (169-239).....	1½ ct. per lb.
Palm nuts and palm nut kernels, (627).....	free.	Pearl, mother of, (152 or 639)...	free.
Pamphlets, bound or unbound, (478).....	25 per ct.	Pearl, mother of, manufs. of, (see manufs.)	
Pans, frying, wrought iron, tin- ned, (dec. of July 14, 1869,) (377).....	35 per ct.	Pearls, (see precious stones)	
“ of cast iron, (372)....	1½ ct. per lb.	“ on strings, used as beads, (dec. of December 11, 1858,) (471).....	50 per ct.
“ glazed or tinned, (375) 3½ cts. per lb.		“ and pearl shells, of Amer- ican fisheries, (dec. of Feb. 8, 1869,) (149)...	free.
Pantaloon stuff, (see cottons.)		Peas, as seed, (dec. of April 30, 1870,) (250).....	30 per ct.
Paper, all kinds, not otherwise provided for, (100-323).....	35 per ct.	“ as vegetables, (24).....	10 per ct.
“ clippings of, (see rags.)		“ split, (dec. of April 30, 1870,) (166).....	20 per ct.
“ manufs. of, (see manufs.)		Pebbles, for spectacles, (429)...	.40 per ct.
“ printing, unsized, used for books and newspa- pers exclusively, (341).....	20 per ct.	Pelts, as skins.	
“ rags, waste, wood, &c., for manuf. of paper, (see rags and wood.)		Pencils, wood, filled with lead or other materials, (467) 50 cts. per gro. & 30 per ct.	
“ sheathing, (22).....	10 per ct.	“ slate, not covered with wood (416).....	40 per ct.
“ stock, (dec. of April 6, 1858,) (637).....	free.	“ hair, (79-301-585).....	35 per ct.
Papers, illustrated or not, (478).....	25 per ct.	“ lead, not covered with wood, (262).....	\$1 per gro.
Papier mache, manufs. of, (see manufs.)		Pens, metallic, (491) 10 cts. per gro. and 25 per ct.	
Parraffine, (196).....	10 cts. per lb.	Pen tips and pen holders, or parts thereof, (490).....	35 per ct.
Parasols and frames, (see um- brellas.)		Pepper, bird, (dec. of July 11, 1862,) black, white, and red or cayenne, (553).....	5 cts. per lb.
Parchment, (101).....	30 per ct.	The same, when ground, (554) 10 cts. per lb.	
Parianware, (see china.)		Pepper dust, (dec. of April 21, 1866,) (553).....	5 cts. per lb.
Paste, Brazil, (11).....	10 per ct.	Peppers, haytien. in salt and water, (dec. of Oct. 30, 1857,) (166).....	20 per ct.
“ or composition of glass, (see precious stones.)		Percussion caps, (see note to m'fs of copper,) (452).....	40 per ct.
Pastel or wax, (164).....	free.	Perelines, silk, (411).....	60 per ct.
Pastes, (see cosmetics and medi- cines.)		Perfumery, (see cologne and cos- metics)	
Pattern cards, if invoiced, sub- ject to duty, (dec. of December 20, 1862.)		Periodicals, bound or unbound, (478).....	25 per ct.
Patterns, for slippers, paper, en- graved, (dec. of January 19, 1869,) (478).....	25 per ct.	Pestles, (according to material.)	
If wool in whole or part, (dec. of August 15, 1868) (519) 50 cts. per lb. and 35 per ct.		Petroleum, oil, (see oils, illumi- nating.)	
Pea nuts or ground beans, (456) 1 ct. per lb.			
Pea nuts or ground beans, shelled (456).....	1½ ct. per lb.		

Petroleum, residum of, (dec. of Oct. 8, 1869) (32).....	20 per ct.	Pipe bowls, common clay, (dec. of March 6, 1870.) (488).....	\$1.50 per gro. & 75 per ct.
“ tar of, (dec. of Oct. 8, 1869,) (32).....	20 per ct.	Pipes, clay, common or white, (487).....	35 per ct.
Pewter, o'd and fit only to be reman'd, (396).....	2 cts. per lb.	“ clay colored, (dec. of Oct. 19, 1864,) (488).....	\$1.50 per gro. & 75 per ct.
“ manfs. of, (see manufs.)		“ meerschaum, wood, porcelain, lava, and all other tobacco smoking pipes and pipe bowls, not otherwise provided for, (488).....	\$1.50 per gro. & 75 per ct.
Phosphates, crude or native, for fertilizing purposes, (632).....	free.	“ steam, gas, and water, cast iron. (373).....	1½ ct. per lb.
Phosphorus, (chem. salt) (38).....	20 per ct.	Pistols, (96-319).....	35 per ct.
Photographic baths and dippers, (dec. of February 23, 1861.) (429).....	40 per ct.	Pitch, (35).....	20 per ct.
Photographic views, (dec. of Dec. 16, 1858,) (166).....	20 per ct.	“ burgundy, (26).....	20 per ct.
Photographs, (dec. of May 16, 1870,) (166).....	20 per ct.	Plaits for bonnets, hats, &c. (see bonnets.)	
Pianos, (see musical instrs.)		Planes, part steel, (590).....	45 per ct.
Pickets, hewn and sawed (dec. of May 5, 1868.) (26).....	20 per ct.	“ irons, (steel,) (390).....	45 per ct.
“ dressed or planed, (93-317).....	35 per ct.	Planks, hewn and sawed, (26).....	20 per ct.
Pickles, all, not otherwise provided for, (57-280).....	35 per ct.	“ dressed or planed, (93-317).....	35 per ct.
Pictures, (see paintings, engravings, &c.)		Plantains, (see damage on fruit.) (596).....	10 per ct.
Pills, (see medicines.)		Plants for dyes, (see berries.)	
Pimento, (553).....	5 cts. per lb.	“ for botanic garden, (see agriculture dept.)	
“ ground, (554).....	10 cts. per lb.	“ medicinal, not otherwise provided for, (268).....	20 per ct.
Pinchers, iron, (377).....	35 per ct.	“ trees, shrubs, and bulbous roots, not otherwise provided for, for fruit, shade, lawn or ornamental purposes (249).....	30 per ct.
“ part steel, (390).....	45 per ct.	Plagues, (dec. of July 27, 1860,) (166).....	20 per ct.
“ shoe, case-hardened iron, (dec. of Feb. 3, 1871,) (377).....	35 per ct.	Plaster of Paris, calcined, (35).....	20 per ct.
Pine apples, (see damage on fruit) (596).....	20 per ct.	“ “ when ground, (20-232).....	20 per ct.
Pine apple slips, for seed, (dec. of March 5, 1869,) (250).....	30 per ct.	“ “ manufs. of, (415).....	40 per ct.
Pinksauces, (cosmetic,) (211).....	50 per ct.	“ “ unground, (154) free.	
Pins, hair, of iron wire, (586).....	50 per ct.	Plasters, (see medicines.)	
“ if jewelry, or imitation of, (42).....	25 per ct.	“ part wool, (dec. of Feb. 12, 1869,) (519).....	50 cts. per lb. & 35 per ct.
“ solid head or other, (86-324).....	35 per ct.	Plated and gilt ware, all kinds, (102-325).....	35 per ct.
“ other, (according to material.)			
Pipe cases, pipe stems, tips, mouth pieces, and metallic mountings for pipes, and all parts of pipes or pipe fixtures, and all smoker's articles, (489).....	75 per ct.		

Plates, engraved, of copper, (539) 45 per ct.	Potash, chlorate of, (193) ... 6 cts. per lb
“ engraved, of steel, wood, or any other material, (258) 25 per ct.	“ chromate of, (4) 3 cts. per lb.
“ fashion, engraved on steel or on wood, colored, plain, (dec. of Feb. 2, 1871) (618) free.	“ hydriodate, iodate, and iodide of, (198) 75 cts. per lb.
“ fish, wrought iron, (see note to R. R. chairs,) (363) 2 cts. per lb.	“ hydrate of, as bicarbonate of soda, (dec. of July 13, 1869,) (169-239) 1½ ct. per lb.
“ glass, or disks, unwrought, for optical instruments, (15) 10 per ct.	“ muriate of, (635) free.
“ landscape (dec. of Aug. 20, 1866) (429) 40 per ct.	“ nitrate of, (see saltpetre.)
“ stereotype, (38-333) 25 per ct.	“ prussiate of, yellow, (198) 5 cts. per lb.
Platina, unmanufactured,* (155) free.	“ prussiate of, red, (198) 10 cts. per lb.
“ manufs. of (see manufs.)	Potatoes, (260) 25 cts. per bu.
Pliers, iron (377) 35 per ct.	Pots, cast iron, (372) 1½ ct. per lb.
“ part steel, (390) 45 per ct.	Poultry, dressed, (dec. of Feb. 13, 1868,) (166) 10 per ct.
Ploughs, part steel, (390) 45 per ct.	“ prepared, (see prepared meats, &c.)
“ steam (see machinery.)	Powder, bronze, (see note to manufs. of brass) (26) 20 per ct.
Plumbago or black lead, (259) \$10 per ton.	“ bleaching, (chlorate of lime,) (169) 30 cts. per 100 lbs.
Plums, (597) 2½ cts. per lb.	“ finishing, (430) 20 per ct.
“ green (dec. of Oct. 30, 1868,) (14) 10 per ct.	“ gun, (see gunpowder.)
Plush, hatters, cotton and silk, cotton chief value, (30-312) 25 per ct.	“ hair, skin, and tooth, (see cosmetics and medicines.)
“ other (according to material.)	“ ink, (81-304) 35 per ct.
Pocket books, all, (60-283) 35 per ct.	“ polishing, all kinds, (341) 25 per ct.
Pomatum and pomades, (see cosmetics.)	Precious stones, such as diamonds, cameos, mosaics, (dec. of Jan. 26, 1861,) gems, pearls, rubies, &c., not set, (400) 10 per ct.
Pomegranates, (14) 10 per ct.	When set, (42) 25 per ct.
Pongees, silk, (411) 60 per ct.	Imitation of above, composition of glass or paste, not set, (423-429) 40 per ct.
Porcelain ware, (see china.)	When set, (dec. of June 16, 1868,) (42-289) 30 per ct.
Pork, (6) 1 ct. per lb.	Preparations of anatomy, (639) free.
Porter, (see ale.)	“ chemical, not otherwise provided for, (166) 20 per ct.
Posts of cedar, (Dep't letter of Jan. 10, 1871,) (624) free.	“ medicinal, (94-227) 40 per ct.
Potash, (dec. of May 10, 1866,) (166) 20 per ct.	“ medicinal, if patent, (see medicines.)
“ acetate of, (198) . 75 cts. per lb.	
“ bichromate of, (198) 3 cts. per lb.	
“ calcined, as bicarbonate of soda, (dec. of July 13, 1869,) (169-239) 1½ ct. per lb.	

* “Platina unmanufactured extends to and comprehends platina imported either in ingots or in the form of sheets, or in the form of wire, or in any shape or form not constituting an article suitable for use without further manufacture.” (Reg. of 1857, p. 581.)

Preparations, mercurial, not otherwise provided for, (32).....	20 per ct.	Pulp, dried, (28).....	20 per ct.
“ philosophical, (see apparatus.)		“ rag, (Reg. of 1857, p. 581, (91-310).....	35 per ct.
“ spirits chief value, (see liquors.)		“ for manuf. of paper, (617)	free.
Prepared vegetables, meats, fish, poultry, and game, sealed or unsealed, in cans or otherwise, (103-326).....	35 per ct.	Pulu, vegetable substance for beds, (dec. of April 5, 1858), (30).....	20 per ct.
Presents,* (see paintings.)		Pumice and pumice stones, (156)	free.
Preserves, (see fruits preserved)		Pumpkins, (24).....	10 per ct.
Printed matter, all, (478).....	25 per ct.	Punches, shoe, (390).....	45 per ct.
Prints, as engravings, (478).....	25 per ct.	Purses, according to material, (see Reg. of 1857, p. 581.)	
Prunes, (597).....	2½ cts. per lb.	Putty, (199).....	1½ ct. per lb.
		Pyrites or sulphuret of iron, (dec. of Oct. 29, 1860) (166).....	20 per ct.

Q

Quadrants, (according to material.)		Quinine, (200).....	45 per ct.
Quicksilver, (505).....	15 per ct.	“ sulphate of and other salts of, (200).....	45 per ct.
Quills, (36-233).....	30 per ct.	“ amorphous, (Reg. of 1857, p. 553) (200).....	45 per ct.

R

Rags, cotton, linen, jute, and hemp, and paper waste, or waste or clippings of any kind, including waste rope and waste bagging, fit only for the manuf. of paper,† (dec. of Dec. 7, 1869,) (637, see also 642).....	free.	Railroad chairs, wrought iron,† (363)	2 cts. per lb.
“ woollen, (518½).....	12 cts. per lb.	“ bars, of iron, (see iron bars.)	
“ other than as above, (170).....	10 per ct.	“ bars, of steel, or part steel, (see steel.)	
		“ iron, for repairs, subject to Regulations in 167 & dec. of Mar. 22, 1870.....	free.
		Raisins, (169).....	5 cts. per lb.

* “Articles imported ‘as presents,’ other than such as are exempted by law from duty, are liable to duty.”—(Reg. of 1857, p. 600.)

† “40 per cent. of woollen rags, in bundle of rags for the manufacture of paper, is too large a proportion to be admitted free of duty. The importer should, where no evidence of fraud appears, be made to separate the free from the dutiable rags on entry.”—(Decision of December 28, 1868.)

† “Wrought iron fish plates, fish joints or splice bars should be classified by assimilation, by virtue of section 20, act of July 30, 1842, as wrought iron railroad chairs at 2 cents pr. lb.; all spikes and bolts for like use, at two and one-half cents per lb.”—(Dec. of November 14, 1868.)

Rakes, iron, (377).....	35 per ct.	Rods, iron wire, in coils, as rolled or hammered iron, (dec. of March 14, 1870, see also foot note to iron, round, in coils,) (356).....	1½ ct. per lb.
“ part steel, (390).....	45 per ct.	“ slit, (356).....	1½ ct. per lb.
Rasps, (see files.)		“ other, (according to material.)	
Ratsfia, (see liquors.)		Roncou or Orleans, (115).....	free.
Ratans & Reeds, unmanuf'd, (157).....	free	Root of quick grass, (dec. of Aug. 21, 1858) (166-269) 10 per ct. and \$5 per ton.	
“ “ “ manuf'd or partially manufactured, (37-327).....	25 per ct.	“ beet, for manf. of paper, (dec. of Dec. 15, 1858,) (617).....	free.
Raw or unmanf'd articles, not otherwise provided for, (166) 10 per ct.		Roots, aconite, (608,) alkanet, (608,) belladonna, (613,) colombo, (615,) iris, (138,) liquorice, (624,) madder, (624-142.).....	free.
Razors, as cutlery, (dec. of Feb. 13, 1865.)		“ bulbous, (see plants.)	
Red precipitate, (37).....	20 per ct.	“ medicinal, not otherwise provided for, (208).....	20 per ct.
Reeds, (see ratans.)		“ other (see chickory & dandelion)	
Regalia (see apparatus.)		Rope, bale, of hemp, (dec. of April 21, 1858,) (410) 30 per ct.	
Re-importations, (see U. S.)		“ waste, (see rags.)	
Repairs on vessels, (see vessels.)		Rosaries, as beads, (dec. of Feb. 1, 1865,) (471).....	50 per ct.
Reps, embroidered, (see embroidery.)		Rose leaves, (638).....	free.
Resinous substances used for same or similar purposes as gum copal, (169-189).....	10 cts. per lb.	Rosin, (37).....	20 per ct.
Resins, crude, not otherwise provided for, (638).....	free.	Rubies, (see precious stones.)	
“ gum, all, not otherwise provided for, (208.) ..	20 per ct.	Rugs, railway, so styled, according to material, (see decs. of Jan. 18, 1870, and June 6 and 28, 1870.)	
Retorts, gas, (413).....	25 per ct.	“ travelling, part wool, (dec. of Sept. 21, 1859.) (519) 50 cts. per lb. and 35 per ct.	
Retorts or vases of platinum for chemical uses, or parts of, (155-634).....	free.	“ other, (see mats.)	
Return cargo, (see U. S.)		Rules, (according to material.)	
Rhubarb, (638).....	free.	Rum, (see liquors.)	
Ribbons, cotton, (406).....	35 per ct.	“ bay, (344).....	\$1.50 per gall-
“ silk or part silk, (dec. of April 21, 1870,) (411).....	60 per ct.	“ bay, 54° strength, as spir-its, (dec. of May 9, 1868,) (510)	
Rice, cleaned, (496).....	2½ cts. per lb.	Rye, (6).....	15 cts. per bu-
“ uncleaned, (496).....	2 cts. per lb.	“ flour, (21).....	10 per ct.
Rifles, (see guns.)		“ shorts, (dec. of June 3, 1870,) (21).....	10 per ct.
Ringlets, hair, (52-276-585).....	35 per ct.		
Rings, as jewelry, (42).....	25 per ct.		
“ for saddlery, (see saddlery.)			
“ other, (according to material.)			
Rivets, wrought iron, (365) 2½ cts. per lb.			
“ other, (according to material.)			
Robes, buffalo, dressed, (dec. of Sep. 23, 1863,) (480) ..	20 per ct.		
“ other, (see clothing.)			

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Sabres, (swords,) (579).....	45 per ct.	Sand, french, (dec. of April 27. 1858,) (32)	20 per ct.
Saddlery; coach and harness furniture, and hardware, of all kinds, (dec. of Dec. 16, 1861,) (64-287)	35 per ct.	“ magnetic, iron, (dec. of Jan. 20, 1868,) (32).....	20 per ct.
(If copper chief value, see note to manuf's of copper.)		Santonine, (461).....	\$5 per lb.
Saddles, (64-287).....	35 per ct.	Sarcophagus, red granite, (dec. of Feb. 8, 1868,) (166).....	20 per ct.
Sad irons, cast iron, (372) 1½ ct. per lb.		Sardines, pres'd in oil or other- wise, (470).....	50 per ct.
Safflower, (639).....	free.	Sarsaparilla, (208).....	20 per ct.
“ extract of (430).....	20 per ct.	“ crude, (639).....	free.
Saffron, (639).....	free.	Sauces, all kinds, not otherwise provided for, (57-280).....	35 per ct.
“ cake, (22).....	10 per ct.	Sauerkraut, (dec. of March 30. 1870,) (103-326).....	35 per ct.
Sago and sago flour, (283) 1½ ct. per lb.		Sausages, (103-326).....	35 per ct.
Sal acetosella, chem. salt, (dec. of Aug. 27, 1857,) (38).....	20 per ct.	“ bologna, (51).....	30 per ct.
Salacine, (Reg. of 1857, p. 582,) (94-227).....	40 per ct.	Saws back, all, (385) not over 10 inches in length, 75 cts. doz. & 30 per ct. over 10 inches in length, \$1 per doz. and 30 per ct.	
Saleratus, (169-239).....	1½ ct. per lb.	“ circular, (390).....	45 per ct.
Salmon, (see fish.)		“ cross-cut, (382) 10 cts. per lineal foot.	
Salt in bulk,* (462).....	18 cts. per 100 lbs.	“ hand, all, (394) not over 24 inches in length, 75 cts. per doz. & 30 per ct. over 24 inches in length, \$1 per doz. and 30 per ct.	
“ in sacks, barrels and other packages (462) 24 cts. per 100 lbs.		“ mill, pit and drag, (3-383) not over 9 inches wide, 12½ cts. per lineal foot. over 9 inches wide, 20 cts. per lineal foot.	
“ rock, (dec. of June 12, 1863,) (462).....	18 cts. per 100 lbs.	Scales, (according to material.)	
“ dung, (see dungsalt.)		Scammony, or resin of, (639)...	free.
Saltpetre, crude, † (463).....	2½ cts. per lb.	Scantling, hewn and sawed, (26) 20 per ct.	
“ partially refined (dec. of June 1, 1870,) (169).....	2 cts. per lb.	“ dressed, (93-317).....	35 per ct.
“ refined, (202)...	3 cts. per lb.	Scarfs, silk, (411).....	60 per ct.
Salts, epsom, (185).....	1 ct. per lb.	“ other, (see clothing.)	
“ glauber, (185).....	½ ct. per lb.		
“ Rochelle, (185).....	15 cts. per lb.		
“ other, (see the base.)			
“ and preparations of salts, not otherwise provided for, (38).....	20 per ct.		
Salves, (see medicines.)			
Sand, (166).....	10 per ct.		

* Salt for curing fish, used by vessels licensed to engage in the fisheries, (see sec. 4, act of July 28, 1866, U. S. Statutes at Large, vol. 14, p. 328.)

† Respecting the drawback on saltpetre see sec. 24, act of July 14, 1870, (U. S. Statutes at Large vol. 16 p. 239,) and sec. 7, act of March 3, 1863, (U. S. Statutes at Large, vol. 13, p. 742.) and dec. of August 19, 1868.

Scissors, as cutlery.		Seed, mustard, brown or white, (dec. of Feb. 27, 1871)	
“ garden, as cutlery.		(203).....	3 cts. per lb.
Scrapers, part steel, (390).....	45 per ct.	“ oil, of like character to hempseed and rapeseed, except linseed or flax- seed, (600).....	$\frac{1}{2}$ ct. per lb.
Screens, (see fire screens and mats.)		“ rape, (600).....	$\frac{1}{2}$ ct. per lb.
Screws, iron, (commonly called wood screws,) (370)		“ sesame, (603).....	10 per ct.
2 in. or over in length		Segars, cigarettes and cheroots, † (dec. of December 15, 1868,) (534½-536)	
8 cts. per lb.		\$2.50 per lb. and 25 per ct.	
less than 2 inches in length.....	11 cts. per lb.	<i>Internal Rev. tax, in addition, (537-534-534½.)</i>	
“ bed, (364).....	2½ cts. per lb.	Segars and cheroots.....	\$5 per M.
“ brass, (see note to manfs. of brass,) (371).....	35 per ct.	Cigarettes weigh'g not over 3 lbs. per M.....	\$1.50 per M.
“ iron or other metal, ex- cept as above, (371) 35 per ct.		Cigarettes, weigh'g over 3 lbs. per M.....	\$5 per M.
Scythes, (dec. of March 30, 1865,) (390).....	45 per ct.	<i>Provided, That cigars shall be packed in boxes, not before used for that purpose, con- taining respectively, 25,- 50, 100, 250 or 500 cigars each, (decs. of Aug. 14, 1868, and Feb. 1, 1869,) (535-537.)</i>	
Seating, (see hair cloth.)		<i>Provided further, That no ci- gars shall be imported un- less the same are packed in boxes of not more than 500 in each box, and no entry of any imported cigars shall be al- lowed of less quantity than 3,000 in a single package, (509)</i>	
Seaweed, not otherwise provided for, (639).....	free.	Seines, (409).....	6½ cts. per lb.
“ used for beds or mat- tresses, (30).....	20 per ct.	Senna, in leaves, (639).....	free.
Seed, annatto, (608,) caraway, cardamon, (639,) conian cicuta or hemlock, (615,) coriander, cummin, fen- nel, fenegreek, and other seeds not otherwise pro- vided for, (639).....	free.	Sextants, (according to material.)	
“ anise, (203).....	5 cts. per lb.	Shaddocks, (see damage on fruit)	
“ anise, star, (203).....	10 cts. per lb.	(596).....	10 per ct.
“ canary, 60 lbs. to bu. (203).....	\$1 per bu.	Shafts, cast steel, (dec. of Oct. 6, 1864,) (390).....	45 per ct.
“ castor* (or beans,) 50 lbs. to bu. (441).....	60 cts. per bu.	Shale, (see coal.)	
“ cotton, (decision of May 5, 1863,) (230).....	30 per ct.	Shawls, silk, (411)....	60 per ct.
“ flax or linseed, 56 lbs. to bu. (601).....	20 cts. per bu.	“ woolen (dec. of Jan. 28, 1862,) (519)	
<i>Provided, That no draw- back shall be allowed on oil cake made from im- ported seed, (601)</i>		50 cts. per lb. & 35 per ct.	
“ garden, flower and all other, for horticultural and agricultural pur- poses, not otherwise for (249-250).....	30 per ct.	“ other material, (see clothing.)	
“ hemp, (600).....	$\frac{1}{2}$ ct. per lb.		
“ medicinal, not otherwise provided for, (208).....	20 per ct.		

*“An allowance can be made for weight of the pods as tare.”—(Decision of February 23, 1870)

†“No tare allowed for the mouth pieces of Russian cigarettes.”—(Decision of Sept 15, 1869.)

Shears, as cutlery.	Silicates, alkaline, (589)..... $\frac{1}{2}$ ct. per lb.
“ hedge or garden, (dec. of March 6, 1869,) (390) 45 per ct.	Silla or squills, (639)..... free.
“ pruning, as cutlery.	Silk, all dress and piece, (dec. of Oct. 20, 1864, Sept. 25, 1866, and Jan. 27, 1867,) (411)..... .60 per ct.
“ sheep, (dec. of March 30, 1865,) (390).....45 per ct.	“ cocoons, (160)..... free.
Sheathing metal and paper, (see metal and paper.)	“ floss, (dec. of Mar. 21, 1870,) (411).....35 per ct.
Sheeting, Russia and other, of flax or hemp, brown and white (410).....35 per ct.	“ in the gum not more advanced than singles, tram, and thrown or organize, (411).....35 per ct.
Shellfish, (639)..... free.	“ manufs. of, (see manufs.)
Shells, all kinds, unmanuf'd, (639)..... free.	“ organize, not in the gum, (dec. of Oct. 5, 1864,) (412)..... 50 per ct.
“ manuf'd, (see manufs.)	“ raw, or as reeled from the cocoon, not being doubled, twisted, or advanced in manuf. any way,† (160)..... free.
Shingle bolts, (159)..... free.	“ scraps, or strips of, (dec. of March 17, 1870,) (412) 50 per ct.
Shingles, (dec. of Mar. 26, 1868,) (93-317).....35 per ct.	“ sewing, in the gum or purified, (411).....40 per ct.
Shirting, flannel, (see flannels.)	“ single and tram, (dec. of Dec. 27, 1862,) (412).....50 per ct.
Shirts, imitation merino,* (63-286).....35 per ct.	“ spun, for filling in skeins or cops, (411-504).....35 per ct.
“ bosoms for, not tambooured, linen, (dec. of May 18, 1850,) (408) .40 per ct.	“ waste, (160)..... free.
“ other material, (see caps.)	Silkworm eggs, (639)..... free.
Shoddy, (see flocks.)	Silver, bullion, (126)..... free.
Shoes, horse, iron, (377) .....35 per ct.	“ leaf, p'kge of 500 leaves, (188).....75 cts. per pkg.
“ “ part steel, (390) ..45 per ct.	“ nitrate of, (med. prep.) (94-227)..... 40 per ct.
“ other, (see boots.)	“ manufs. of, (see manufs.)
Shooks, (see staves.)	“ old, (126)..... free.
Shovels, iron, (377)..... 35 per ct.	“ ore, (150)..... free.
“ brass, (see note to manufs of brass,) (86-311).....35 per ct.	“ sweepings of, (639)..... free.
“ part steel, (390).....45 per ct.	Sirups, (see medicines and mclases.)
Shot, cast iron, (376).....30 per ct.	Size, gold and patent, (430)....20 per ct.
Show bills, (see handbills.)	Skates, costing 20 cts. or less per pair, (381) 8 cts. per pair.
Shrimps, (639)..... free.	
Shrubs, (see plants.)	
Sickles, iron, (377).....35 per ct.	
“ part steel, (390).....45 per ct.	
Sidearms, except swords, (107-331).....35 per ct.	
Sieves, wood and iron, (93-317-377).....35 per ct.	
Silesias, as cottons.	

* Cotton shirts, merino finish, this article, it seems, is composed wholly of cotton, and by raising a nap and some further application or process, a fine woolly surface and a close imitation of merino are produced.”—(Decision of Sept. 4, 1830.)

† “When re-reeled in a country other than that of production, is subject to duty.”—(Decisions of Mar. 28, and June 19, 1835.)

Skates, costing over 20 cts. per pair, (381).....	35 per ct.	Skins, tanned and dressed, all kinds, wholly or partially, (dec. of Mar. 8, 1870,) (38-307).....	25 per ct.
Skeletons, and other preparations of anatomy, (639).....	free.	" vicunia, as wool on the skin, (dec. of Jan. 31, 1859.)	
Skins, asses', (48).....	30 per ct.	Skirting, Paris. as balmorals, (dec. of May 5, 1865.)	
" all, dried, salted, or pickled, (251).....	10 per ct.	Skivers, as skins.	
" bird, dressed with feathers on, (dec. of June 30, 1870,) (38-305).....	25 per ct.	Slate, manu's. of, (see manfs.)	
" calf, glazed, (dec. of Oct. 23, 1857,) (82-395)....	35 per ct.	" split in the quarry. not skipped or trimmed, (dec. of June 5, 1869,) (32).....	20 per ct.
" calf, tanned, (31-307)....	30 per ct.	Slates, (416).....	40 per ct.
" dressed with alum on'y. (dec. of March 8, 1870,) (38-307).....	25 per ct.	" patent, iron plates coated with mineral powder, &c. (dec. of January 9, 1860,) (86-311).....	35 per ct.
" fish, (29).....	20 per ct.	" porcelain, (dec. of March 23, 1870,) (415).....	45 per ct.
" fox, white, (dec. of July 31, 1863,) (251).....	10 per ct.	" porcelain, decor'd, (dec. of Mar. 23, 1870,) (414)	50 per ct.
" fur, dressed (430).....	20 per ct.	" roofing, (dec. of Feb'y 9, 1870,) (109-329).....	35 per ct.
" fur, all kinds, not dressed in any manner. (dec. of June 30, 1870,) (618) .	free.	Sledges, 'blacksmiths', (362) 2½ cts. per lb.	
" goat, raw, (dec. of Aug. 29, 1870,) (619).....	free.	Slippers, as boots and shoes.	
" goose and swan, dressed with feathers on, (dec. of Aug. 16, 1870,) (38-305).....	25 per ct.	Smalt, (430).....	20 per ct.
" goldbeaters,* (15).....	10 per ct.	Snuff, and snuff flour, (347-532-533) 50 cts. per lb. and int. rev. tax of 32 cts. per lb.	
" japanned, patent, or enamelled, (82-305).....	35 per ct.	Soap, fancy, perfumed, honey, transparent, and all descriptions of toilet and shaving soap, (492)	
" lamb, dressed, as furs, (dec. of Aug. 5, 1870,) (480).....	20 per ct.	" 10 cts. per lb. and 25 per ct.	
" mink, as fur skins, (dec. of Sept. 28, 1855.)		" all other (493)	
" morocco, (31-318).....	25 per ct.	" 1 ct. per lb. and 30 per ct.	
" prepared for rugs, (dec. of March 5, 1866,) (526)	45 per ct.	" stocks and stuffs (18).....	10 per ct.
" pulled of the hair, as undressed, (dec. of Oct 15, 1863,) (618).....	free.	Socks, (see caps.)	
" sheep, with wool on, (see wool on the skin)		Soda, acetate or pyrolignite of, crude or refined, (dec. of Aug. 4, 1869) (433).....	50 cts. per lb.
" sheep, dressed with wool on. (dec. of June 30, 1870,) (38-305).....	25 per ct.	Soda, all carbonates of, by whatever name designated, not otherwise provided for.....	(38) 20 per ct.
" swan, (see skins-geese.)		" ash (169).....	½ ct. per lb.
		" bicarbonate of, (169-239)	1½ ct. per lb.

* "An article styled gold beaters' skins but not made of the same material nor adapted to the same uses, was held to be dutiable as a manufacture of bladder at 30 per centum ad valorem."—(Decision of Feb. 9, 1869.)

Soda, carbonate of, (169)..... $\frac{1}{2}$ ct. per lb.	Spikes for railroads, (see note to R. R. chairs)
“ caustic, (169-240)..... $\frac{1}{2}$ ct. per lb.	(365)..... $2\frac{1}{2}$ cts. per lb.
“ hyposulphate of, (48).....20 per ct.	“ iron, wrought, (365) $2\frac{1}{2}$ cts. per lb.
“ nitrate of, or cubic niter, (625)..... free.	“ iron, cut, (366)..... $1\frac{1}{2}$ ct. per lb.
“ sal, (169)..... $\frac{1}{2}$ ct. per lb.	Spirits, spirituous beverages and compounds, (see liquors.)
“ salts of, (dec. of Aug. 3, 1863,) (38).....20 per ct.	Splicebars, (see note to R. R. chairs,) (363).....2 cts per lb.
“ silicate of, (589)..... $\frac{1}{2}$ ct. per lb.	Spokeshaves, part steel, (390).....45 per ct.
Sounds, bake, as fish glue, (dec. of Oct. 23, 1866,) (29 223).....30 per ct.	Spokes, wood, (93-317).....35 per ct.
Souvenirs, all, (60-283).....35 per ct.	Sponges, (208).....20 per ct.
Spades, iron (377).....35 per ct.	Spoons, (according to material.)
“ part steel, (390).....45 per ct.	Sprigs, (see tacks.)
Spars, hewn and sawed, (26).....20 per ct.	Springs, wire, spiral for furniture, (528) 2 cts. per lb. & 15 per ct.
“ dressed or planed, (93-317).....35 per ct.	Spunk, (42).....10 per ct.
Sparterre for bonnets, hats, &c. (see bonnets).	Spurs, as saddlery.
Spatulas, as cutlery.	“ of clay, (dec. of Aug. 8, 1868,) (415).....40 per ct.
Specimens of natural history.* botany, and mineralogy, when for cabinets as objects of taste or science, and not for sale, (639)..... free.	Spy glasses, (according to material.)
Spectacles, brass, (see note to manufs. of brass), (86-311).....35 per ct.	Squares, iron, marked on one side, (389) 3 cts. per lb. and 30 per ct.
“ glasses or pebbles, for, (429).....40 per ct.	“ all other, of iron or steel, (389) 6 cts. per lb. and 30 per ct.
“ gold and silver, (436 or 429).....40 per ct.	“ brass (see note to manufs. of brass,) (86-311).....35 per ct.
“ part steel, (dec. of Nov. 5, 1864,) (390).....45 per ct.	“ wood, (83-317).....35 per ct.
Spelter, manf'd in blocks or pigs, (398)..... $1\frac{1}{2}$ ct. per lb.	Squills or silla, (633)..... free.
“ in sheets, (399) $2\frac{1}{2}$ cts. per lb.	Squirrel tails, dressed, (dec. of June 8, 1867,) (480).....20 per ct.
“ manfs. of, (see manfs.)	Starch, of potatoes or corn, (494) 1 ct. per lb. & 20 per ct.
Spices, all kinds, not otherwise provided for, (563) 20 cts. per lb.	“ of rice or other material, (495) 3 cts. per lb. & 20 per ct.
When ground or prepared, (563).....30 cts. per lb.	Stars, metal, (see trimmings.)
Spiegel, as pig iron, (dec. of Jan. 21, 1864,) (575).....\$7 per ton.	Statuary, (see apparatus and paintings.)
Spikes, brass, (see note to manfs. of brass,) (86-311).....35 per ct.	Stavebolts, (159)..... free.
	Staves for pipes, hhd.s. or other casks, (234).....10 per ct.
	“ hewn or sawed, (26).....20 per ct.

*“The term ‘specimens of natural history’ comprehends only articles imported for the cabinet of the naturalist, and has no application to living animals.” (Reg. of 1857, p. 554.)

Staves, shaved, grooved and fitted for setting up into bbls. known as shooks, (dec. of Feb. 16, 1870) (93-317) 35 per ct.	Stockings, (see caps.)
Steel, in bars, billets, coils, ingots and sheets, (decs. of June 19, 1866 and Feb. 12, 1870,) (378)¹	Stones, ayr, as whetstones, (dec. Sept. 24, 1869,) (166) 20 per ct.
valued at 7 cts. or less per lb. 2½ cts. per lb.	" ayr, for polishing (Reg. of 1857, p. 586,) (156) free.
valued at above 7 cts. and not over 11 cts. per lb. 3 cts. per lb.	" bezoar, (166) 10 per ct.
valued at above 11 cts. per lb. 3½ cts. per lb. & 10 per ct.	" bristol, (166) 10 per ct.
" as cross cuts, as steel in sheets, (dec. of Aug. 19, 1868.)	" burr, (see burrstones.)
" bars, slightly tapered, (dec. of Sept. 17, 1863,) (380) 30 per ct.	" building or monumental except marble, (582) \$1.50 per ton.
" blooms, (see dec. of May 8, 1868,) (390) 45 per ct.	" filtering, unmanf'd (166) 10 per ct.
" cast, forgings in the rough (dec. of October 6, 1864,) (390) 45 per ct.	" filtering, manf'd, (166) 20 per ct.
" cast, in coils, (decs. of June 19, 1858, and Nov. 22, 1861,) (380) 30 per ct.	" free, (582) \$1.50 per ton.
" in any form, not otherwise provided for, (380) 30 per ct.	" glass cutters, as grindstones, (dec. of Dec. 23, 1868.)
" manfs. of, (see manfs.)	" granite, (dec. of March 25, 1871) (582) ... \$1.50 per ton.
" plough, (dec. of Oct. 20, 1860,) (380) 30 per ct.	" grind, finished,* (581) \$2 per ton.
" railway bars, (580) 1½ ct. per lb.	" grind, rough or unfinished, (581) \$1.50 per ton.
" railway bars, in part of steel, (580) 1 ct. per lb.	" green, an inferior kind of marble, but dutiable as marble, (dec. of Nov. 16, 1868.)
" scrap, (dec. of Aug. 4, 1870,) (380) 30 per ct.	" lithographic, (166) 20 per ct.
" springs, German, (dec. of Sept. 10, 1858,) (380) 30 per ct.	" load, (166) 20 per ct.
Provided, That metal converted, cast, or made from iron by the Bessemer or pneumatic process, of whatever form or description, shall be classed as "steel."	" mill (see burrstones and millstones.)
Steels, as cutlery.	" lime, for making lime, (dec. of May 8, 1866,) (32) 20 per ct.
Stereoscopic views on glass (decs. of Feb. 15, 1865, and May 9, 1870,) (166) 20 per ct.	" oil, (166) 20 per ct.
Sticks, (see canes and umbrellas.)	" paving, (20) 10 per ct.
	" polishing, (156) free.
	" precious, (see precious stones.)
	" pumice, (156) free.
	" rag, (166) 10 per ct.
	" rotten, (158) free.
	" sand (582) \$1.50 per ton.
	" tomb, (decs of June 23 and 29, 1859,) (254) ... 50 per ct.
	" touch, (166) 20 per ct.
	" whet, (dec. of Sept. 24, 1869,) (166) 20 per ct.
	Stoneware, above the capacity of 10 galls. (270) 20 per ct.

* "Line of distinction between wrought or finished and rough unwrought or unfinished grindstones."—(Dec. of September 14, 1870.)

Stoneware, other, (see earthenware.)	Sugar, above No. 7, and not above No. 10, (646) 2 cts. per lb.
Stoves and stove plates, of cast iron, (372).....1½ ct. per lb.	“ above No. 10, and not above No. 13, (647) 2½ cts. per lb.
Straw, (dec. of May 4, 1870,) (166).....10 per ct.	“ above No. 13, and not above No. 16, (648) 2¾ cts. per lb.
“ manfs. of, (see manfs.)	“ above No. 16, and not above No. 20, (649) 3¼ cts. per lb.
“ twisted, for bonnets, hats, &c. (Reg. of 1857, p. 586,) (see bonnets.)	“ above No. 20, and on all refined loaf, lump, crushed, powdered, and granulated, (650) 4 cts. per lb.
Strings for musical insts. (see musical insts.)	As to sampling sugar, see paragraph 650.
“ all other, of whip gut or catgut, (32-229).....30 per ct.	Sulphur, flour of, (459) \$20 per ton and 15 per ct.
Strontia, chem. prep. (166).....20 per ct.	Sumac, † (207).....10 per ct.
“ acetate or pyrolignite of, (433).....50 cts. per lb.	Sunshades and frames, (see umbrellas).
“ muriate of, (166).....20 per ct.	Suspenders, silk, (411).....60 per ct.
“ nitrate of, (166).....20 per ct.	“ silk and India rubber, (256).....50 per ct.
Strychnine and its salts, (464) \$1.50 per oz.	“ woolen, (524) 50 cts. per lb. and 40 per ct.
Studs, gold, silver, or set with precious stones, or imitation of, (dec. of Nov. 20, 1869,) (42).....25 per ct.	“ any other material, and India rubber, (53-277).....35 per ct.
“ other than above, according to material, (Reg. of 1857, p. 587.)	Sweetmeats, (see fruits pres'd.)
Substances (see bituminous, mineral, resinous, vegetable, and guano.)	Swords, (579).....45 per ct.
Succory root, (see chickory.)	“ blades for, (578).....35 per ct.
Sugar, all not above No. 7, Dutch standard in color, * (645).....1¼ ct. per lb.	Syrup, (see molasses.)

T

Tacks, brads and sprigs, cut, (368) not over 16 ozs. to the 1000, 2½ cts. per 1000.	Talc, mineral, (32).....20 per ct.
“ over 16 ozs. to the 1000, 3 cts. per lb.	Tallow, (4).....1 ct. per lb.
“ steel (390).....45 per ct.	Tamarinds, (Reg. of 1857, p. 587,) (14).....10 per ct.
“ other, (according to material.)	“ preserved (dec. of Aug. 28, 1858) (see fruits preserved.)
Taggers' iron, (465).....30 per ct.	Tamboured articles, (see embroideries.)
Tailors' irons, (372).....1½ ct. per lb.	Tambourines, (see musical insts.)
ails of squirrels, (see squirrel tails.)	Tampico fibre, (see istle.)
	Tankfootings, as melado, (dec. of Dec. 17, 1868.)

* “Foreign sugars cannot be refined while in bond.” (Dec. of Nov. 29, 1870.)

† “Grinding sumac, a dutiable charge.” (Dec. of Jan. 30, 1866.)

Tankbottom syrup, (see molasses.)		Ties, cotton, o'd and unfit for use, as scrap iron, (dec. of Mar. 20, 1868.)	
Tannin, (460).....	\$2 per lb.	Tiles, encaustic, (74-296).....	35 per ct.
Tanning, articles for, crude, not otherwise provided for, (116)	free.	“ marble, (see marble.)	
Tapers, (see candles.)		“ paving and roofing, not otherwise provided for, (26).....	20 per ct.
Tape, cotton, (406).....	35 per ct.	“ slate, (416).....	40 per ct.
“ linen, (408).....	40 per ct.	Timber, hewn and sawed, (26)	20 per ct.
“ silk, (412).....	50 per ct.	“ round, unmanuf'd, not otherwise provided for, (624).....	free.
“ measuring, linen, (408)...	40 per ct.	“ used in build'g wharves (28).....	20 per ct.
“ “ leather, (90-315).....	35 per ct.	“ ship, (dec. of Apr. 24, 1871,) (624).....	free.
Tapioca, (640).....	free.	Tin, in bars, blocks or pigs, (264).....	15 per ct.
Tar, (39).....	20 per ct.	“ liquor, (166).....	20 per ct.
“ petroleum, (dec. of Oct. 8, 1869,) (32).....	20 per ct.	“ manuf's of, (see manuf's.)	
Tares, vegetables, (24).....	10 per ct.	“ muriate of, (265).....	30 per ct.
Tartar, crude (argols), (608)....	free.	“ nitrate of, (38).....	20 per ct.
“ cream of, (dec. of Jan. 5, 1870,) (175)...	10 cts. per lb.	“ oxide of, (265).....	30 per ct.
“ emetic, (204).....	15 cts. per lb.	“ in plates or sheets, (dec. of Apr. 24, 1865,) (265)...	25 per ct.
“ partially refined,* (608)	free.	“ plates, after reaching that condition, be subsequently galvanized or coated, (dec. of June 1, 1870,) (352).....	2½ cts. per lb.
Tassels, (see cords and tassels.)		“ roofing, continuous and fastened together, ready for use, (dec. of Dec. 13, 1869,) (86-311).....	35 per ct.
Teaplots, (640).....	free.	“ salts of, (265).....	30 per ct.
Teapots, (according to material.)		“ tagger and terne, (265)...	25 per ct.
Teas, all kinds, (540, see also 508).....	15 cts. per lb.	Tinical, (see borax.)	
Teazels, (23).....	10 per ct.	Tinctures, (see medicines.)	
Teeth, manf'd, (16-235).....	20 per ct.	Tippets, fur, (58-281).....	35 per ct.
Telescopes, (accord'g to material)		“ other, material, (see clothing.)	
Terre alba, (430).....	20 per ct.	Tires and parts thereof for locomotives, (357).....	3 cts. per lb.
“ japonica, as cutch, (dec. of May 3, 1864,) (615)	free.	Tires and parts, cast steel, (dec. of Oct. 6, 1864,) (390).....	45 per ct.
Teutenague, manf'd in blocks or pigs, (398) 1½ ct. per lb.			
“ in sheets, (399) 2½ cts. per lb.			
“ manuf'd, (see mfs.)			
Thermometers, (according to material.)			
Thimbles, (accord'g to material.)			
Thread, cotton, (see cotton thread.)			
“ flax or linen, (408)...	40 per ct.		
“ pack, (408).....	40 per ct.		
Tica, crude, (430).....	20 per ct.		
Ties, cotton, (dec. of July 31, 1868,) (377).....	35 per ct.		

* “Tartar unless refined so as to constitute the article known in commerce as ‘cream of tartar,’ will be considered and treated as ‘crude tartar.’ (Reg. of 1867, p. 534, and dec. of Feb. 7, 1870.)

Tobacco, manf'd, of all descriptions, and stemmed tobacco not otherwise provided for, (349).....50 cts. per lb.
Internal Revenue Tax, in addition, (533-532)
 All chewing tobacco.....32 cts. per lb.
 All smoking "16 cts. per lb.
 Tobacco, in leaf, unmanuf'd and not stemmed, (348).....35 cts. per lb.
 Tobacco stems, (505).....15 cts. per lb.
 Tonics, (see liquors and medicines.)
 Tongs, iron, (377)35 per ct.
 " brass, (see note to manf's of brass,) (86-311)....35 per ct.
 Tools of trade, (see effects.)
 Topaz, (see precious stones.)
 Toys, (477).....50 per ct.
 " whole or part wool, (dec. of Jan. 21, 1870,) (519) 50 cts. per lb. and 35 per ct.
 " copper chief value, (see note to manuf's of copper,) (dec. of Jan'y 21, 1870,) (539).....45 per ct.
 Traps, iron, (377).....35 per ct.
 " part steel, (390).....45 per ct.
 Trays, (according to material.)
 Trees, (see plants.)
 Tresses, metal, (see trimmings.)
 Trimmings, bead, silk and metal, (dec. of Jan. 30, 1865,) (412).....50 per ct.
 " cotton, (406).....35 per ct.
 " crape, silk chief value, (dec. of Feb. 16, 1865,) (412) 50 per ct.
 " for bonnets, hats, &c. (see bonnets.)
 " silk, (411).....60 per ct.
 " viz: epaulets, galloons, laces, knots, stars, tassels, tresses, and wings of gold, silver, and other metal, (see note to manf. of brass,) (75-297).....35 per ct.

Trimmings, viz: webbings, belt-ings, bindings, braids, galloons, fringes, gimps, cords, cords and tassels, dress trimmings, head nets, buttons or barrel buttons, or buttons of other forms for tassels or ornaments, wrought by hand or braided by machinery, made of wool, worsted, or mohair, or of which either is a component material, (525) 50 cts. per lb. & 50 per ct.
 Tripod, bronze not statuary and pay according to material, (Reg. of 1857, p. 559.)
 Tripoli, (polishing powder) (341) 25 per ct..
 Trowels, part steel, (390).....45 per ct.
 Trusses, (according to material.)
 Tubes, steam, gas, and water, wrought iron, (see note to files,) (369-504) 3½ cts per lb.
 " other, (according to material.)
 Tumblers,* (see manf's of glass.)
 Turbans, silk, (411).....60 per ct.
 Turmeric, (162)..... free.
 Turpentine, spirits of, (458) 30 cts. per gall.
 Turtles, (640)..... free.
 Tweezers, (accord'g to material.)
 Twills, worsted and cotton, as manf. of worsted, (three decs. of Sept. 21, 1857.)
 Twine,† flax or linen, (408).....40 per ct.
 " anyother material, (dec. of Nov. 28, 1863,) (110-334).....35 per ct.
 Twist, for buttons, (see buttons,)
 " silk, or silk and mohair, (170).....40 per ct

* "Glass tumblers smoothed by cutting or grinding or with engraved sides, are subject to duty as 'glass cut.'"—(Reg. of 1857, p. 568.)

† Decision of November 28, 1833, defines the difference between "twine" and "yarn."

Twist, silk for fringes, not commercially known as silk twist. (dec. of Oct. 28, 1868,) (412).....	50 per ct.	Type metal, (39-335).....	25 per ct.
		“ new, (39-336).....	25 per ct.
		“ old, and fit only to be reman'd. (162).....	free.

U

Umbrellas, parasols and sun-shades, silk, (528).....	60 per ct.	proved to have been paid before exportation, and not refunded,† (610, see also 136).	free.
other material, (528).....	50 per ct.	If no internal tax has been assessed or paid, or upon which such tax has been paid and refunded by allowance or drawback, shall pay a duty equal to the tax imposed by the internal revenue laws upon such articles.* (512)	
frames and sticks for, finished or unfinished, (77-299).....	35 per ct.	United States. barrel, (dec. of July 19, 1869,) cask, carboy or other vessel of American manufacture exported filled with the products of the United States, if returned empty as per regulations. (499).....	free.
United States, articles imported for the use of, <i>Provided</i> , That the price of the same did not include the duty. (114-609)....	free.		
United States, articles the growth, produce, and manufacture of the, when returned in the same condition as exported: <i>Provided</i> , That proof of the identity of such articles be made under regulations; and if such articles were subject to internal tax at the time of exportation, such tax shall be			

V

Varnish, (dec. of Dec. 15, 1869), (205)		Vegetables, desiccated or compressed, (dec. of Aug. 30, 1859,) (102-326).....	35 per ct.
Valued at \$1.50 or less per gallon	50 cts. per gall. and 20 per ct.	“ prepared, (see prepared meats, &c.)	
Valued at above \$1.50 per gall.	50 cts. per gall. and 25 per ct.	“ used for dyeing, (see berries).	
Vases, (see retorts.)		Veils, silk (411).....	60 per ct.
“ other according to material, (Reg. of 1857, p. 589.)		Vellum, (111).....	30 per ct.
Vegetable substances used for beds or mattresses (30).....	20 per ct.	“ cloth, cotton, (dec. of March 16, 1863) (406)	35 per ct.
If used for cordage, not otherwise provided for, (9-269)	\$15 per ton.	Velvet, cotton, (405).....	35 per ct.
If not otherwise provided for, (dec. of Nov. 5, 1866,) (166-269).....	10 per ct. and \$5 per ton.	“ printed or painted, (111-337).....	35 per ct.
Vegetables, not otherwise provided for, (24)....	10 per ct	“ silk and cotton, cotton chief value, (406).....	35 per ct.
		“ silk, or silk chief value, (411).....	60 per ct.

* “This being a customs duty, is payable in coin.” (Rev. Reg. part 4, p. 35.)

† “Dutiable merchandise imported into the United States and afterwards exported, although it may have paid duty on the first importation, is liable to duty on every subsequent importation into the United States.” (Rev. Reg. part 4, p. 57.)

Veneers, as Woods-cabinet, (dec. of June 21, 1859.)	Vinegar, (466).....10 cts. per gall.
Verdegriis, (subacetate of copper,) (641)..... free.	“ concentrated, (see acid acetic.)
Vermicelli, (84-308).....35 per ct.	“ triple strength, (dec. of Aug. 8, 1867,) (466).....10 cts. per gall.
Vermuth, (see liquors.)	“ raspberry, (dec. of May 31, 1867,) (453).....25 per ct.
Vessels, cast iron, not otherwise provided for, (372)1½ ct. per lb.	Violins, (see mus. instr's.)
“ repairs on*.....50 per ct.	Violin boxes, when empty; according to material, (dec. of May 21, 1859.)
Vesting, silk, (411).....60 per ct.	Vitriol, oil of, (sulphuric acid,) (173).....1 ct. per lb.
“ silk and cotton, but sold as a pure silk article, (dec. of Jan. 6, 1871,) (411).....60 per ct.	“ blue or Roman, (sulphate of copper,) (539) 5 cts. per lb.
“ other, (according to material.)	“ green, (4-237).....½ ct. per lb.
Vials, (see manfs. of glass.)	“ white, (41).....20 per ct.
Vices, part steel, (390).....45 per ct.	

W

Wadding, paper or cotton, (91-310 or 406).....35 per ct.	Webbing, cotton, flax or any other materials, not otherwise provided for, (112-340).....35 per ct.
Wads, (see gun wads.)	“ silk, (411).....60 per ct.
Wafers, (111-338).....35 per ct.	“ silk and India-rubber, (256).....50 per ct.
Waiters, (according to material.)	“ wool, worsted, or mohair, (see trimmings.)
Walnuts, all kinds, (457)....3 cts. per lb.	“ any other material, and India-rubber, (53-277).....35 per ct.
“ in salt and water, (dec. of Sept. 30, 1858,) (166).....20 per ct.	Wedge wood ware, (see china.)
Washers, (see iron washers.)	Weights, (accord'g to material.)
Waste, (see flocks and rags.)	Weld, (164)..... free.
Warps, (see cotton thread.)	Whalebone of foreign fisheries, (41).....20 per ct.
Washes, (see cosmetics.)	“ manuf'd, (see mfs.)
Watches, watch cases, watch movements, parts of watches, and watch materials, (decs. of Dec. 4, 1868, and October 26, 1857,) (593).....25 per ct.	Wheat, (6).....20 cts. per bu.
Watch crystals, glass, (593, see also 429).....25 per ct.	“ flour of, (166).....20 per ct.
Watch jewels, (594).....10 per ct.	Whipgut or catgut, unmanuf'd, (615)..... free.
Waters. (see cosmetics, medicines, and mineral waters.)	Whips, (according to material.)
Wax, bees, (11-213).....20 per ct.	Whiskey, (see liquors.)
“ Japan, (dec. of April 21, 1858,) (11-213).....20 per ct.	Whiting, (see paints.)
“ sealing, (106-330).....35 per ct.	Wicks, cotton, (406).....35 per ct.
Wearing apparel, (see clothing and effects.)	Wigs, human hair, (52-276).....35 per ct.

* See Act of July 18, 1835, (U. S. Statutes at Large, vol 14, p. 178.)

Willow, for bonnets, hats, &c.
(see bonnets.)

Willow or osier, prepared for
basketmakers' use, (34-230) .30 per ct.

Wines, (see liquors.)

Wings metal, (see trimmings.)

Wire, iron, bright, coppered, or
tinned, drawn and fin-
ished, not more than $\frac{1}{4}$
of an inch in diameter†
(351)
not less than No. 16, wire
gauge,
2 cts. per lb. and 15 per ct.
over No. 16 and not over
No. 25, wire gauge,
 $3\frac{1}{2}$ cts. per lb. and 15 per ct.
over No. 25, wire gauge,
(2-171)
4 cts. per lb. and 15 per ct.

Provided, that wire cov-
ered with cotton, silk,
or other material,
shall pay 5 cts. per lb.
in addition to the
foregoing rates, (171-
351,) (see foot note to
iron.)

" steel, not less than $\frac{1}{4}$ of
an inch in diameter,
(378)
valued at 7 cts. or less
per lb. $2\frac{1}{2}$ cts. per lb.
valued at above 7 cts.
and not above 11 cts.
3 cts. per lb.
valued at above 11 cts.
per lb.

" steel, less than $\frac{1}{4}$ inch in
diameter, (379)
not less than No. 16,
wire gauge,
 $2\frac{1}{2}$ cts. per lb. and 20 per ct.
less than No. 16, wire
gauge, 3 cts. per lb. & 20 per ct.

" of steel, or steel commer-
cially known as crino-
line, corset, and hat steel
wire, (580)
9 cts. per lb. and 10 per ct.

" springs for furniture, (see
springs.)

Wire, telegraph, galvanized, as
wire, bright, coppered
or tinned, (580) (see
also dec. of Sept. 18,
1869.)

" other, (according to mate-
rial.)

Wood or pastel, (164)..... free.

Wood, box, cedar, ebony, gran-
adilla, lignum-vitæ,
lance, mahogany, rose,
satin, and all cabinet
woods, unmanf'd, (165) free.

" Brazil, braziletto, and
all other dyewoods, in
sticks, (124)..... free.

" ebony, green, a dye, (dec.
of Oct. 30, 1857,) (124) free.

" fire, (29)..... 20 per ct.

" manufs. of, (see manufs.)

" popular and other woods
for the manuf. of paper,
(642)..... free.

" quassia, (636)..... free.

" sandal, (639)..... free.

" unmanuf'd, not other-
wise provided for, (dec.
of May 5, 1868, and Reg.
of 1857, p. 498,) (41)..... 20 per ct.

Wool,* hair of the alpaca, goat,
and other like animals, un-
manufactured, shall be divided
for the purpose of fixing the
duties, into three classes, (514)

Class 1 and 2.—Clothing and
Combing wools, hair of the
alpaca, goat, and other like
animals, (specified in 515 and
516) the value whereof at the
last port or place whence ex-
ported to the U. S., excluding
charges in such port, shall be
32 cts. or less per lb. (518)

10 cts. per lb. and 11 per ct.

Exceeding 32 cts. per lb. (518)

12 cts. per lb. and 10 per ct.

Class 3.—Carpet wools, and all
other similar wools, (specified
in 517) the value whereof at the
last port or place whence ex-
ported into the U. S., exclu-
ding charges in such port, shall
be 12 cts. or less per lb. (518)

3 cts. per lb.

*Decisions of April 9, 1868; Oct. 21, 1868; Feb. 23, 1869; April 20, 1870, relates to "Dutiable value and classification by race or blood."

†"That round iron coils, three sixteenths of an inch or less in diameter, whether coated with metal or not so coated, and all descriptions of iron wire, and wire of which iron is a component part, not otherwise specifically enumerated and provided for, shall pay the same duty as iron wire, bright, coppered, or tinned," (paragraph 580.)

Exceeding 12 cts. per lb. (518)
6 cts. per lb.

Provided, if the above be imported other than in the ordinary condition, or mixed with dirt, &c. to evade the duty, pays twice the amount it would be otherwise subjected, (518)

Provided, further, when wool is imported of different qualities in same package, it is appraised at the average aggregate value; when invoiced at the same price, whereby the average price shall be reduced more than 10 per cent. below the value of the bale of the best quality, the whole appraised according to best quality; and no package shall be liable to a less rate in consequence of being invoiced with wool of lower value, (518)

Provided further, that wool of Class 1, imported *washed*, shall be twice the amount of duty as when imported *unwashed*, and that wool of all Classes imported *scoured* shall be three times the amount of duty as when imported *unwashed*, (dec. of Sept. 21, 1869,) (518)

Wool noils, being short pieces and knots of wool, classed as wool, (dec. of April 19, 1869)

Wool, on the skin,† same rate as wool, (567)

Wool, pickings, (dec. of May 29, 1869,) (518)

10 cts. per lb. and 11 per ct.

Wormseed, levant, (642)..... free.

X

Xylonite or xylotile, (643)..... free. |

Y

Yams, (25).....10 per ct.

Yarn, carpet, of wool waste, cows' hair, &c. as woollen yarn, (dec. of Jan. 9, 1869)

“ coir, (409).....1½ ct. per lb.

“ cotton, (see cotton thread.)

“ flax, (dec. of May, 8, 1863,) (408).....40 per ct.

“ hemp, (409).....5 cts. per lb.

“ jute, † (410).....25 per ct.

Yarn, tow of flax, (dec. of July 10, 1861,) (408).....40 per ct.

“ flax or linen, for carpets, not exceeding No. 8 Lea, (408)

Valued at 24 cts. or less per lb.....30 per ct.

Valued at above 24 cts. per lb.....35 per ct.

“ worsted and woollen, (see manufs. of worsted.)

Z

Zaffre, (430).....20 per ct.

Zinc, acetate or pyrolignite of, (433).....50 cts. per lb.

“ corrugated, (dec. of Oct. 28, 1857,) (86-311).....35 per ct.

“ manuf'd in blocks or pigs, (398).....1½ ct. per lb.

“ in sheets, (dec. of Nov. 11, 1870,) (399).....2½ cts. per lb.

Zinc, manufs. of, (see manufs.)

“ old and fit only to be remanuf'd, (dec. of June 30, 1869,) (32).....20 per ct.

“ oxide of, (see paints.)

“ sulphate of, (41).....20 per ct.

“ valerianate of, (Reg. of 1857, p. 589,) (94-227) 40 per ct.

†“ The wool should be properly classified for duty according to its grade by the standard samples, and that the skins be also entered for duty under the proper classification.”—(Circular of Dec. 27, 1870.)

†“Jute yarn in balls, reported by appraisers that said article was commercially known as twine bought, sold, and used as such liable to duty as twine.”—(Decision of July 8, 1870.)—see foot note to twine.

APPENDIX.

Additional duty of Ten per Cent. on products East of the Cape of Good Hope.

(Sec. 6, Act of March 3, 1865, from U. S. Statutes at Large, vol. 13, p. 433.)

ART. 1. There shall be hereafter collected and paid on all goods, wares, and merchandise of the growth or produce of countries [east] of the Cape of Good Hope, (except raw cotton and raw silk, as reeled from the cocoon, or not further advanced than tram, thrown, or organzine,) when imported from places west of the Cape of Good Hope, a duty of ten per centum ad valorem, *in addition* to the duties imposed on any such article when imported directly from the place or places of their growth or production.*

A discriminating duty of Ten per cent. on goods imported in foreign vessels.

(Sec. 17, Act of June 3, 1864, from U. S. Statutes at Large, vol. 13, p. 215.)

ART. 2. A discriminating duty of ten per centum ad valorem, *in addition* to the duties imposed by law, shall be levied, collected, and paid on all goods, wares, and merchandise which shall be imported in ships or vessels not of the United States: *Provided*, that this discriminating duty shall not apply to goods, wares and merchandise which may be imported in ships or vessels not of the United States, entitled, by treaty or any Act or Acts of Congress, to be entered in the ports of the United States on payment of the same duties as shall then be paid on goods, wares, and merchandise imported in ships or vessels of the United States.†

*Decisions of April 24, 1853; May 1, 1863; July 9, 1863; June 19, 1866; October 2, 1868; January 27, 1870, and January 3, 1871, bear reference to duties imposed under this section.

†Chap. 8, part 3, p. 65, of Revised Regulations specifies such vessels as are exempt from such duty. See also decision of February 25, 1870, and proclamation of February 25, 1871.—(Int. Rev. Rec. of March 4, 1871.)

Protest and Appeal.

(Sec. 14, Act of June 30, 1864, from U. S. Statutes at Large, vol. 13, p. 214.)

ART. 3. That on the entry of any vessel, or of any goods, wares, or merchandise, the decision of the Collector of Customs at the port of importation and entry, as to the rate and amount of duties to be paid on the tonnage of such vessel or on such goods, wares, or merchandise, and the dutiable costs and charges thereon, shall be final and conclusive against all persons interested therein, unless the owner, master, commander, or consignee of such vessel, in the case of duties levied on tonnage, or the owner, importer, consignee, or agent of the merchandise, in the case of duties on goods, wares, or merchandise, or the costs and charges thereon, shall, within ten days after the ascertainment and liquidation of the duties by the proper officers of the customs, as well in cases of merchandise entered in bond, as for consumption, give notice in writing to the Collector on each entry, if dissatisfied with his decision, setting forth therein, distinctly and specifically, the grounds of his objection thereto, and shall within thirty day after the date of such ascertainment and liquidation, appeal therefrom to the Secretary of the Treasury, whose decision on such appeal shall be final and conclusive; and such vessel, goods, wares, or merchandise, or costs and charges, shall be liable to duty accordingly, any Act of Congress to the contrary notwithstanding, unless suit shall be brought within ninety days after the decision of the Secretary of the Treasury on such appeal, for any duties which shall have been paid before the date of such decision on such vessel, or on such goods, wares or merchandise, or costs and charges, or within ninety days after the payment of duties paid after the decision of the Secretary. And no suit shall be maintained in any Court for the recovery of any duties alleged to have been erroneously or illegally exacted, until the decision of the Secretary of the Treasury shall have been first had on such appeal, unless said decision of the Secretary shall be delayed more than ninety days from the date of such appeal in case of an entry at any port east of the Rocky Mountains, or more than five months in case of an entry west of those mountains.*

See also Sec. 15, Act of June 30, 1864, U. S. Statutes at Large, vol. 13, p. 215, and Sec. 7, Act of July 28, 1866, U. S. Statutes at Large, vol. 14, p. 329.

*"The protest must be in writing, and filed with the Collector within 'ten' days after the ascertainment and liquidation of the duties. Failure to protest, and not properly followed by appeal, will be fatal to a claim for any illegal charges or exactions, and is not excused by the non-receipt of notice of liquidation when such notice was properly posted in the Custom House, although not seen by the importer."—(Dec. of February 24, 1838)

Withdrawal of Goods from Warehouse, time limited.

(Act of March 14, 1833, from U. S. Statutes at Large, vol. 14, p. 8.)

ART. 4. * * * * Any goods, wares, or merchandise deposited in bond, in any public or private bonded warehouse, on and after the first day of May aforesaid, (eighteen hundred and sixty-six,) and all goods, wares, or merchandise remaining in warehouse, under bond, on said first day of May, may be withdrawn for consumption within one year from the date of original importation, on payment of the duties and charges to which they may be subject by law at the time of such withdrawal; and after the expiration of one year from the date of original importation, and until the expiration of three years from said date, any goods, wares, or merchandise, in bond as aforesaid, may be withdrawn for consumption on payment of the duties assessed on the original entry and charges, and an additional duty of ten per centum of the amount of such duties and charges. (Decision of March 28, 1868.)

That neither this nor any other Act shall operate to prevent the exportation of bonded goods, wares, or merchandise from warehouses within three years from the date of original importation, nor their transportation in bond from the port in which they were originally imported to any other port or ports for the purpose of exportation; and all Acts and parts of Acts inconsistent with the provisions of this Act are hereby repealed.* See also Sec. 21, Act of July 14, 1862, U. S. Statutes at Large, vol. 12, p. 559, and Sec. 10, Act of July 28, 1866, U. S. Statutes at Large, vol. 14, p. 330.

Invoices, when in order.

(Act March 3, 1801, Act March 2, 1799, sec. 61, and act June 20, 1864, sec. 27, from Rev. Reg. part 4, p. 8, &c.)

ART. 5. Invoices of all goods imported into the United States, subject to a duty ad valorem, are required to be made out in the currencies, weights, and measures of the place or country from which the importation shall be made; and shall contain a true statement of the actual cost of such goods. Invoices of free goods or of goods paying strictly a specific duty, can be made out in the currency of the United States, or that of any country where its value is fixed by our laws. All invoices must be verified by the shipper before the U. S. Consul or Commercial Agent nearest the place of shipment, (dec. of Feb. 17, 1870.) Where the value of the foreign currency is fixed by law, (for which see table of Foreign Moneys,) the value is to be taken in estimating the duties; where the value is not fixed by law, the invoice must be accompanied by a consular certificate showing its value in Spanish or United States silver dollars.

*"Goods in bonded warehouse are at the risk and expense of the owner."—(Dec. of Nov. 25, 1870; January 28, 1870; January 25, 1870.)

Entry without Invoice.

(Sec. 19, Act of July 18, 1866, from Rev. Reg., part 4, pages 13 and 14.)

ART. 6. When the value of an importation does not exceed *one hundred dollars*, the collector may, in his discretion, admit the same to entry by appraisement, without an invoice. The same may be done in the case of perishable goods of any value, when the collector and naval officer are satisfied that the importation is not fraudulent; and in case of goods found derelict at sea, or taken from a wreck, or landed from a vessel in distress, and disposed of under Sec. 60, act of March 2, 1799.

Small parcels containing objects of affection or presents, not intended for sale, and not exceeding *two hundred dollars* in value, will be admitted to entry upon appraisement, without invoice.

Dutiable value, how determined.

(Sec. 9, Act of July 28, 1836, from U. S. Statutes at Large, vol. 14, p. 330.)

ART. 7. That in determining the dutiable value of merchandise hereafter imported, there shall be added to the cost, or to the actual wholesale price or general market value at the time of exportation in the principal markets of the country from whence the same shall have been imported into the United States, the cost of transportation, (dec. of March 9, 1870,) shipment, and transshipment, with all the expenses included from the place of growth, production, or manufacture, whether by land or water, to the vessel in which shipment is made to the United States; the value of the sack, box, or covering of any kind in which such goods are contained; commission at the usual rates, but in no case less than two and a half per centum. (dec. of Aug. 8, 1868,) brokerage, export duty, and all other actual or usual charges for putting up, preparing, and packing for transportation or shipment. And all charges of a general character incurred in the purchase of a general invoice shall be distributed *pro rata* among all parts of such invoice; and every part thereof charged with duties based on value shall be advanced according to its proportion, and all wines and other articles paying specific duty by grades shall be graded and pay duty according to the actual value so determined: *Provided*, That all additions made to the entered value of merchandise for charges shall be regarded as part of the actual value of such merchandise, and if such addition shall exceed by ten per centum the value so declared in the entry, in addition to the duties imposed by law, there shall be levied, collected, and paid a duty of twenty per centum on such value: *Provided*, That the duty shall in no case be assessed upon an amount less than the invoice or entered value: *Provided further*, That nothing herein contained shall apply to long combing or carpet wools, costing twelve cents or

less per pound, unless the charges so added shall carry the cost above twelve cents per pound, in which case, one cent per pound duty shall be added.*

Ton deemed 2240 lbs.

(Sec. 26, Act of March 2, 1861, from U. S. Statutes at Large, vol. 12, p. 196.)

ART. 8. Whenever the word "ton" is used in reference to weight, it shall be deemed and taken to be twenty hundred weight, each hundred weight being one hundred and twelve pounds avoirdupois.

Damage of Rust of Iron or Steel.

(Sec. 3, Act of July 14, 1862, from U. S. Statutes at Large, vol. 12, p. 543.)

ART. 9. * * * *Provided*, That no allowance or reduction of duties for partial loss or damage shall be hereafter made in consequence of rust of iron or steel, or upon the manufactures of iron or steel, except on polished Russia sheet iron.†

Abatement of duties for damage during the voyage of importation.

(Sec. 52, Act of March 2, 1799, from Rev. Reg. part 4, page 63.)

ART. 10. No abatement of duties or merchandise, on account of damage occurring during the voyage of importation, can be allowed, unless proof to ascertain such damage shall be lodged in the custom house within ten working days after the landing of such merchandise.‡

Samples of Goods.

(Regulations of 1857, p. 583.)

ART. 11. Samples of goods having no intrinsic value as merchandise, and cannot be so used, free of duty, (dec. of June 11, 1868.)

Re-appraisement.

(Sec. 17, Act of August 30, 1842, from Rev. Reg. part 4, p. 40.)

ART. 12. If the importer be dissatisfied with the decision of the appraisers, (decision of February 17, 1870,) he may, if he have com-

*"Consular fees for verification of invoices are not dutiable charges," (Rev. Reg. part 4, page 47.)

"The usual rate of commission on cutlery from Sheffield is not less than 5 per ct., the addition of but 2½ per ct. to the invoice by the importer, is insufficient."—(Dec. of March 20, 1869.)

"Bill brokerage, or the charge made by a broker for selling a bill of exchange to pay for goods purchased, and the cost of stamps upon such bills under foreign revenue laws are not dutiable charges."—(Dec. of Sept. 30, 1870.)

"The dutiable value of malt imported from Canada will, hereafter, be taken at its value in bond in that country; the same rule will be held applicable to tea, coffee, wine, &c., exported from England to the United States, which are chargeable with duty on their entry into consumption in that country, but which is not exacted on the exportation thereof from bond, and also to any other importation similarly situated."—(Dec. of Jan. 5, 1871.)

"Cost of telegrams is not a dutiable charge."—(Dec. of Nov. 14, 1870.)

"The usual rate of commission on French goods is 3 per ct., except on such articles as bronzes, and dec'd china ware, on which the commission is generally 5 per ct."—(Dec. of July 23, 1870.)

†"Four cases of needles were submerged in sea water on the voyage of importation, being entirely worthless, the whole duties assessed were remitted."—(Dec. of July 15, 1869, see also decs. of Nov. 18, 1864, June 30, 1869, and Dec. 7, 1868.)

‡Bill of lading, proof of sound shipment.—(Dec. of March 17, 1868.)

plied with the legal requirements, give notice of such dissatisfaction, in writing, to the collector. This notice must be given within *twenty-four hours* after being notified by the collector of the advance by the appraisers.

In case of a re-appraisement, a merchant appraiser will act with the United States Appraiser General. An original appraisement unappealed, (decision of March 29, 1870,) as well as the decision of the merchant appraisers on appeal, is final and conclusive against the importer.*

As no re-appraisement is authorized by law in cases of allowance for damage, the return of the appraiser in the premises, as to the fact of damage, or the character or extent thereof, when submitted to the collector, is final and conclusive as to the damage which can be allowed.—(Decision of January 4, 1870.)

Duties Payable in Coin.

(Decision of October 15, 1838.)

ART. 13. All duties must be deposited in coin as prescribed by law. A deposit of the equivalent in currency is not allowable.

Excess of Weight.

(Decision of June 10, 1868.)

ART. 14. Regulations of 1857, art. 379, forbidding any allowance to be made for any increase of weight caused by contraction of moisture on the voyage of importation, refers only to the moisture contracted as one of the ordinary incidents of the voyage of importation, and not to cases of accidental and unusual leakage and shipment of water.—(See Circular of November 30, 1853, p. 7.)

Lien for Duties.

(Decision of April 22, 1838.)

ART. 15. It has been decided by the Supreme Court of the United States, in the case of *Harris vs. Dennie*, (3 Peters, 302,) that the U. S. have no general lien upon goods imported for duties due from the importer, but only a specific one for those upon the particular goods. In this opinion the Department concurs: and collectors are advised that they have no right to permit one importation of merchandise to pass out of their custody, when the duties are unpaid, with the view of holding a lien for the payment thereof upon some other goods of the same importation.

Lien for Freight.

(Rev. Reg. part 5, art. 142.)

ART. 16. Persons claiming a lien for freight upon imported goods in the possession of a collector, or other chief officer of the customs,

*"Question of classification and not of valuation, are not subjects for re-appraisement."—(Decision of September 3, 1838, see also decision of April 10, 1838.)

must serve upon him a written or printed notice, signed by the lien claimant, or his agent duly authorized, and designating particularly the goods, packages, marks, numbers and brands; the warehouse in which the same are stored; the names of the owners, importers, or consignees, and of the vessel by which the goods were imported, the date of arrival of the goods, and the amount claimed.

The authority and duty of the Collector extends simply to refuse to deliver goods covered by such a notice until satisfied that the debt thus claimed and verified has been paid or secured.

Rates of Drawback Allowed on the Products of Sugar and Molasses.

(Decision of March 20, 1871.)

ART. 17. The following rates of drawback will be allowed on the exportation of the articles hereinafter named, manufactured wholly of materials on which duty was paid under the tariff now in force:

ON THE PRODUCTS OF SUGAR.

On refined crystalline sugar, $2\frac{1}{2}$ cents per pound.

On refined soft B and C lower grade sugar, 2 cents per pound.

On syrup of sugar, (sugar-house molasses,) 5 cents per gallon.

ON THE PRODUCTS OF MOLASSES.

On New England rum, $5\frac{1}{2}$ cents per gallon.

On syrup from molasses, 4 cents per gallon.

On sugar from molasses, 1 cent per pound.

All allowances under the above rates to be subject to the legal deduction of 10 per cent.

Nitrate of soda has been placed upon the free list. No drawback will be allowed on gunpowder manufactured in part from that article, in cases, where the nitrate of soda was imported since the present tariff went into effect.

No drawback is now allowed on copal varnish, unless manufactured of materials imported under the former tariff.

FOREIGN MONEYS.

VALUE AS FIXED BY THE LAWS OF THE UNITED STATES.

(From Rev. Reg., Part IV., page 9.)

	\$	FRACTIONAL PARTS.		WHEN FIXED.
Dollar, rix, of Bremen....	0 78 $\frac{1}{4}$	72 grotes	5 swares	Mar. 3, 1843
Dollar, thaler, of Bremen of 72 grotes.....	71	72 "	5 "	"
Dollar, specie, of Denmark	1 05	6 marks	16 skillings	May 22, 1846
Dollar, specie, of Norway	1 06	6 "	16 "	"
Dollar, specie, of Sweden	1 06	48 skillings	12 'ore	"
Dollar or Thaler of Prus- sia and the Northern States of Germany.....	69	30 groschen	12 pfenning	"
Dollar, pillar, of Spain, and Dollar of Mexico, Peru and Bolivia, when shown by assay to be of the weight and fine- ness required by law....	1 00			
Dollar of Chili and Cen- tral America, and the same re-stamped in Brazil, when of the weight and fineness re- quired by law.....	93			
Ducat of Naples.....	80	100 grani		May 22, 1846
Florin, silver, of the em- pire of Austria and city of Augsburg.....	48 $\frac{1}{10}$	60 kreutzers	4 pfennings	"
Florin, new, of Austria..	48 $\frac{19}{100}$			March 2, 1861
Florin of the Southern States of Germany.....	40	60 kreutzers	4 "	May 22, 1846
Florin, or Guilder, of the Netherlands.....	40	100 centimes		March 2, 1799
Franc, five piece, when of the required weight and fineness.....	93			March 3, 1843
Franc of France.....	18 $\frac{6}{10}$	100 "		May 22, 1846
Franc of Belgium.....	18 $\frac{6}{10}$	100 "		"
Lira of Sardinia, (King- dom of Italy).....	18 $\frac{6}{10}$	4 reali	20 soldi	"
Livre Tournois of France	18 $\frac{1}{2}$			March 2, 1799
Marc Banco of Hamburg.	35 $\frac{1}{2}$	16 shillings	12 pfennings	March 3, 1843
Milrea of Portugal.....	1 12	1000 reas		"
Milrea of Maderia.....	1 00	1000 "		"
Milrea of the Azores.....	83 $\frac{1}{3}$	1000 "		"
Ounce of Sicily.....	2 40	30 tari	20 grani	May 22, 1846
Pagoda of India.....	1 94	36 fanams	48 jittas	March 2, 1799
Pagoda, Star, of Madras	1 84	36 "	48 "	March 2, 1801
Pound Sterling of Great Britain and of Jamaica	4 84	20 shillings	12 pence	July 27, 1842 and dec. of Oct. 30, 1857
Pound of British Pro- vinces, of Nova Scotia, New Brunswick, New- foundland and Canada.	4 00	20 "	12 "	May 22, 1846
Rial of Plate of Spain...	10	34 maravedis		March 2, 1799

FOREIGN MONEYS.—CONTINUED.

	\$	FRACTIONAL PARTS.	WHEN FIXED.
Rial of Velium of Spain.....	05	34 maravedis	March 2, 1799
Rouble of Russia.....	75	100 kopecks	March 3, 1843
Rupee of British India.....	44½	16 annas	"
Tael of China.....	1 48	10 mace	March 2, 1799
Tael of Shanghai.....	1 35	100 candarems	Dec. Oct. 11, '70

"Switzerland having adopted the Franc of France as the standard of value of the Swiss 'franc federal' equivalent to eighteen cents and six tenths of a cent, no consular certificate of value in the U. S. currency will be required to invoices of Swiss goods, made out in the franc federal." (Rev. Reg. Part 4, p. 10.)

FOREIGN WEIGHTS AND MEASURES.

REDUCED TO U. S. STANDARD.

—0:0—

ALGERIA.

Onguyah.....4 grammes.
 Hollah, (liquid).....16·66 litres.
 Psa, (dry).....48 "
 French system in general use.

ARGENTINE CONFEDERATION.

Quintal.....101·44 lbs. av.
 Arroba.....25·35 "
 Fanega.....1·5 imp. bu.

AUSTRIA.

Centner, 100 Pfund.....123·50 lbs. avdp.
 Mark, (gold and silver).....9 oz. troy.
 Eimer, (40 maas).....14·94 wine galls.
 Metze.....1·75 bu.
 Klafter.....67 cubic feet.

BELGIUM, (AS FRANCE.)

BOLIVIA.

Libra, (ounce).....1·014 lbs. avdp.
 Quintal.....101·44 "
 Arroba of 25 lbs.....25·36 "
 " of wine or spirits.....6·70 imp. galls.
 Gallon.....0·74 "
 Vara.....0·927 yards.
 Square Vara.....0·859 sq. yds.

BRAZIL.

Libra.....1·012 lbs. av.
 Arroba.....32·38 "
 Quintal.....129·54 "

Alqueire, (of Rio).....1 imp. bu.
 Oitava.....55·34 grains.

In parts of the empire same as Portugal.

The French system is compulsory in 1872.

CANADA, (AS GREAT BRITAIN.)

CAPE OF GOOD HOPE, (AS GREAT BRITAIN.)

CEYLON, (AS GREAT BRITAIN.)

CHILI, (AS BOLIVIA.)

CHINA.

Leang or Tael.....1·33 oz. av.
 Picul.....133 lbs. av.
 Catty.....1·75 "
 Chib.....14·10 inch.
 Chang.....11·75 feet.

COLOMBIA, (AS FRANCE.)

COSTA RICA, (AS SPAIN.)

DENMARK.

Lod.....227 grains troy.
 Pound.....1·102 lbs. av.
 Ship last.....2 tons.
 Tonde or bbl. of grain & salt.....3·8 imp. bu.
 " " coal.....4·7 "
 Foot.....1·03 eng. ft.
 Viertel.....1·7 imp. gall.

ECUADOR, (AS FRANCE.)

ENGLAND, (SEE GREAT BRITAIN.)

EGYPT.

Kilflow.....	0·9120 imp. bu.
Almud.....	1·151 imp. gall.
Oke of 400 drams.....	2·833 lbs. av.
Gasab of 4 diraas.....	3 yards.
Feddán al risach.....	3·208 sq. yds.

FRANCE.

Gramme.....	15·434 grains troy.
Kilogramme.....	2·205 lbs. av.
Quintal Metrique	220·46 "
Tonneau.....	2204·60 "
Litre.....	2·11 pints.
Hectolitre.....	26·40 galls.
" (dry).....	2·84 bus.
Metre.....	3·28 feet.
Kilometre.....	1093 yards.
Metre Cube, (stere).....	35·31 cubic ft.

GERMANY.

The following are in general use throughout all of Germany.

Centner, (100 lbs.).....	110·5 lbs. avdp.
Ship Last, of timber.....	80 cub ft.
Scheffel, of grain.....	1·5 imp. bu.
Klafter.....	6 feet.
Schock.....	60 pieces.
Tonne, (weight).....	2270 lbs. avdp.
" (measure of coal).....	6 bus.
Loth.....	225 gr. troy.
Eimer.....	18·14 galls.

GREAT BRITAIN.

Ale or beer gallon.....	1·22 gall.
Wine gallon.....	$\frac{1}{4}$ less than imp. gall.
Imp. gallon.....	1·20 gall.
" bushel.....	1·03 bu.
" quarter.....	8·25 "
" yard.....	36 inches.

GREECE.

Oke.....	2·80 lbs. avdp.
Cantar.....	123·20 "
Livre.....	1·05 "
Baril, (wine).....	16·33 imp. gall.
Kilo.....	0·114 imp. quarter.
Pike.....	$\frac{3}{4}$ eng. yard.

HONG KONG, (AS CHINA.)

INDIA.

Maund of Bengal, } of 40 seers	} 2·054 lbs. avdp.
Maund of Bombay.....	
" Madras.....	28 lbs. avdp.
"	25 "

Candy, of 20 maunds.....	24·3 bus.
Tola.....	180 grains.
Guz of Bengal.....	36 inches.

ITALY, (AS FRANCE.)

JAPAN.

Picul or ton.....	133 lbs. avdp.
King = 160 nomme.....	1·33 "
Shaku = 10 sung.....	11·75 inches.

JAVA.

Amsterdam Pond.....	1·09 lbs. avdp.
Pecul.....	133 "
Catty.....	1·33 "
Chang.....	4 yards.

LIBERIA.

British weights and measures generally used.

MEXICO, (AS SPAIN.)

NETHERLANDS, (AS FRANCE.)

NORWAY & SWEEDEN.

Swedish Skalpound.....	0·936 lbs. avdp.
Norwegian Pund.....	1·100 "
Swedish Fot.....	11·7 eng. inches.
Norwegian Fod.....	12·02 "
Swedish Kanna.....	4·6 imp. pints.
Norwegian Kaude.....	3·3 "

PARAGUAY, (AS ARGENTINE CONFEDERATION.)

PERSIA.

Batman.....	13·5 lbs. avdp.
Collothun.....	1·809 imp. gall.
Artata.....	1·809 imp. bu.
Zer.....	58 inches.

PERU, (AS BOLIVIA.)

PORTUGAL.

French system compulsory after Oct. 1, 1868.

The chief old measures now in use, are	
Libra.....	1·012 lb. avdp.
Almunde of Lisbon.....	3·7 imp. gall.
" Oporto.....	5·6 "
Alquiere.....	0·36 imp. bu.
Moio.....	2·78 imp. quarter.

POLAND, (AS RUSSIA.)

PRUSSIA, (AS GERMANY.)

RUSSIA.

Berkowitz.....	360 lbs. avdp.
Pood (63 to a ton).....	36 “
Chetvert.....	5·77 imp. bus.
Oxhufst.....	58·5 wine galls.
Anker.....	9·75 “
Vedro.....	2·75 imp. galls.
Arsheen.....	28 inches.
Ship last.....	2 tons.
Pound.....	0·9 lbs. avdp.
Tchetvert.....	0·7 imp. quarter.
Verst.....	3500 feet.

SIAM.

Tael.....	1·33 ozs. avdp.
Pical, Catty and Chang.....	same as Java.

SPAIN.

Quintal, (100 lbs.).....	101·44 lbs. avdp.
Libra.....	1·014 “
Arroba for wine.....	3·5 imp. gall.
“ for oil.....	2·75 “

Square Vara.....	1·09 vara = 1 yard.
Fanega.....	1·5 imp. bu.

SWEDEN, (SEE NORWAY.)

SWITZERLAND.

French system used with some changes of names and subdivisions.

TURKEY.

Oke of 400 drams.....	2·8326 lbs. avdp.
Almund.....	1·151 imp. gall.
Killow.....	0·9120 imp. bu.
Okes = 1 Cantar or Kintal	125 lbs. avdp.
39·44 Okes.....	1 cwt.
180 Okes = 1 Tcheke.....	511·380 lbs.
1 Kilo = 20 okes.....	0·36 imp. quarter.
816 kilos.....	100 “
Andaze, (cloth measure.).....	27 inches.

URUGUAY, (AS ARGENTINE CONFEDERATION.)

VENEZUELA, (AS FRANCE.)

RATES OF TARE.

—o—

Prescribed by Treasury Department, per circular of Jan. 24, 1863.

—o—

Almonds.....	in bales.....	2½ per cent.
".....	in bags.....	2 "
".....	in frails.....	8 "
Alum.....	in casks.....	10 "
Barytes.....	.....	3 "
Cheese.....	in casks or tubs.....	10 "
Cassia.....	in mats.....	9 "
Coffee, Rio.....	in single bags.....	1 "
".....	in double bags.....	2 "
" All other.....	.....	actual tare.
Cinnamon.....	in bales.....	6 per cent.
Cocoa.....	in bags.....	2 "
".....	in ceroons.....	8 "
Chicory.....	in bags.....	2 "
Copperas.....	in casks.....	10 "
Currants.....	in casks.....	10 "
Hemp, Manilla.....	in bales.....	4 pounds per bale.
" Hamburg, Leghorn, Trieste.....	.....	5 " "
Indigo.....	in ceroons.....	10 per cent.
Melado.....	.....	11 "
Nails.....	in bags.....	2 "
".....	in casks.....	8 "
Ochre, dry.....	in casks.....	8 "
" oil.....	in casks.....	12 "
Peruvian Bark.....	in ceroons.....	10 "
Paris White.....	in casks.....	10 "
Pepper.....	in bags.....	2 "
".....	in double bags.....	4 "
Pimento.....	in bags.....	2 "
Raisins.....	in casks.....	12 "
".....	in boxes.....	25 "
".....	in half boxes.....	27 "
".....	in quarter boxes.....	29 "
".....	in frails.....	4 "
Rice.....	in bags.....	2 "
Spanish Brown, dry.....	in casks.....	10 "
" " oil.....	in casks.....	12 "
Sugar.....	in hhds.....	12½ "
".....	in tierces.....	12 "
".....	in bbls.....	10 "
".....	in boxes.....	14 "
".....	in bags.....	2 "
".....	in mats.....	2½ "
Salt, fine.....	in sacks.....	3 pounds per sack.
" coarse or ground alum.....	in sacks.....	2 pounds each.
Teas from China or Japan.....	.....	duty on netlbs. per invoice
" all others.....	.....	actual tare by weight.
Tobacco, leaf.....	in bales.....	10 pounds per bale.
" ".....	in bales, with extra covers.....	12 " " "
Whiting.....	in casks.....	10 per cent.

"The tares, as above, is that uniformly allowed at all ports in the United States when the actual tare is not claimed by the importer at the time of entry."—(Decision of January 17, 1870.)

This book should be re
the Library

